

Deloitte Financial Advisory Services LLP  
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Parsippany, New Jersey 07054  
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Kirk Blair  
Debtors' Advisor

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO  
RICO,

as representative of

THE COMMONWEALTH OF PUERTO  
RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**THIRD INTERIM FEE APPLICATION OF DELOITTE FINANCIAL ADVISORY  
SERVICES LLP FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR  
FROM FEBRUARY 1, 2018 THROUGH MAY 31, 2018**

Name of Applicant:	Deloitte Financial Advisory Services LLP
Retained to Provide Professional Services as:	Advisor
Date of Retention:	May 3, 2017
Period for which Compensation and Reimbursement is Sought:	February 1, 2018 through May 31, 2018
Professional Fees	\$ 3,492,578.70
Less: Discounts <sup>2</sup>	\$ ( 368,316.70)
Total Amount of Fees Requested:	<u>\$ 3,124,262.00</u>
Amount of Expense Reimbursement Sought	<u>\$ 129,381.88</u>
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	<u>\$ 3,253,643.88</u>

This is a(n) \_\_\_\_\_ Monthly   X   Interim \_\_\_\_\_ Final Fee Application/Statement

<sup>1</sup> The Debtors in these Title III cases, along with each Debtor's respective Title III case number, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations.)

<sup>2</sup> See Interim Fee Application ¶ 16 (describing the discounts applied within the requested fees for the Third Interim Fee Application Period).

## PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees <sup>3</sup>	Approved Expenses <sup>3</sup>
December 15, 2017	May 3, 2017 – Sept. 30, 2017	\$ 6,647,370.29	\$ 441,830.04	\$ 6,601,040.98	\$ 432,520.69
May 4, 2018	Oct. 1, 2017 – Jan. 31, 2018	\$ 882,513.00	\$ 85,109.86	N/A	N/A
<b>Total</b>		<b>\$ 7,529,883.29</b>	<b>\$ 526,939.90</b>	<b>\$ 6,601,040.98</b>	<b>\$ 432,520.69</b>

## PERSONNEL

For the Period from February 1, 2018 through May 31, 2018

Professional	Level	February 1, 2018 - May 31, 2018		
		Rate	Hours	Billable Amount
Goodwin, Jeff	Partner	\$ 621.00	144.5	\$ 89,734.50
Harris, Andy	Principal	\$ 621.00	1.0	\$ 621.00
Hurley, Timothy	Principal	\$ 621.00	86.7	\$ 53,840.70
Marquez, Harry	Partner	\$ 621.00	411.1	\$ 255,293.10
Trainor, Ed	Principal	\$ 621.00	113.1	\$ 70,235.10
Young, Chris	Principal	\$ 621.00	19.0	\$ 11,799.00
Cortez, Berto	Managing Director (MD)	\$ 585.00	82.1	\$ 48,028.50
Doyle, John	Managing Director (MD)	\$ 585.00	410.1	\$ 239,908.50
Grams, Todd	Managing Director (MD)	\$ 585.00	9.8	\$ 5,733.00
Puia, Jim	Managing Director (MD)	\$ 585.00	27.5	\$ 16,087.50
Vazquez-Rivera, Jose	Managing Director (MD)	\$ 585.00	247.8	\$ 144,963.00
Faustinelli, Mariana	Senior Manager	\$ 546.00	95.5	\$ 52,143.00
Gabb, James	Senior Manager	\$ 546.00	505.4	\$ 275,948.40
Hoesley, Martin	Senior Manager	\$ 546.00	166.3	\$ 90,799.80
Lew, Matt	Senior Manager	\$ 546.00	80.2	\$ 43,789.20
Morla, Marcos	Senior Manager	\$ 546.00	441.0	\$ 240,786.00
Pizzo, Chris	Senior Manager	\$ 546.00	270.4	\$ 147,638.40
Sola, Roberto	Senior Manager	\$ 546.00	7.2	\$ 3,931.20
Pearson, Libby	Manager	\$ 507.00	108.7	\$ 55,110.90
Pereira, Ravin	Manager	\$ 507.00	118.8	\$ 60,231.60
Quails, Mike	Manager	\$ 507.00	347.6	\$ 176,233.20
Ramos, Edwin	Manager	\$ 507.00	484.4	\$ 245,590.80
Rodriguez, Felipe	Manager	\$ 507.00	136.6	\$ 69,256.20
Shupe, Bryan	Manager	\$ 507.00	452.6	\$ 229,468.20
Gil Diaz, Pablo	Senior Associate	\$ 429.00	665.4	\$ 285,456.60
Nguyen, Van	Senior Associate	\$ 429.00	82.5	\$ 35,392.50
Valencia, Veronica	Senior Associate	\$ 429.00	420.7	\$ 180,480.30
Zhang, Jieyu	Senior Associate	\$ 429.00	87.7	\$ 37,623.30
Badr, Yasmin	Associate	\$ 366.00	147.3	\$ 53,911.80
Brewer, Anne	Associate	\$ 366.00	92.9	\$ 34,001.40
Thapaliya, Abhiyan	Associate	\$ 366.00	37.5	\$ 13,725.00

<sup>3</sup> The Court entered an order (Docket # 2685) on March 7, 2018 awarding interim allowance of compensation for professional services rendered and reimbursement of expenses for the First Interim Compensation Period.

Professional	Level	Rate	February 1, 2018 - May 31, 2018	
			Hours	Billable Amount
Torres, Jose	Associate	\$ 366.00	545.00	\$ 199,470.00
Gutierrez, Dalia	Para-Professional	\$ 255.00	99.4	\$ 25,347.50
Total Before Discount			6,945.8	\$ <u>3,492,578.70</u>
Blended Hourly Rate Before Discount				\$ 502.83
DISCOUNT <sup>4</sup>				\$ <u>(368,316.70)</u>
TOTAL THIRD INTERIM FEE APPLICATION FEES WITH DISCOUNT				\$ <u>3,124,262.00</u>
THIRD INTERIM FEE APPLICATION BLENDED HOURLY RATE WITH DISCOUNT				\$ 449.81

## COMPENSATION BY CATEGORY

For the Period from February 1, 2018 through May 31, 2018

Category	February 1, 2018 - May 31, 2018	
	Hours	Billable Amount
FY18 Tax Revenue Enhancement Initiatives	2,639.2	\$ 1,276,373.10
FY18 and FY19 GPR Budgets	2,360.9	\$ 1,250,930.70
GPR Office of the CFO Support	964.9	\$ 491,267.10
Confidential GPR Revenue Enhancement Initiative	650.9	\$ 318,416.70
Monthly Fee Statement / Interim Fee Application Preparation	244.9	\$ 107,603.70
Plan, Supervise and Review	50.7	\$ 27,677.10
ASES Provider RFP Response Evaluation	34.3	\$ 20,310.30
Total Before Discount		6,945.8 \$ <u>3,492,578.70</u>
Blended Hourly Rate Before Discount		\$ 502.83
DISCOUNT <sup>5</sup>		\$ <u>(368,316.70)</u>
TOTAL THIRD INTERIM FEE APPLICATION FEES WITH DISCOUNT		\$ <u>3,124,262.00</u>
THIRD INTERIM FEE APPLICATION BLENDED HOURLY RATE WITH DISCOUNT		\$ 449.81

<sup>4</sup> See Interim Fee Application ¶ 16 (describing the discounts applied within the requested fees for the Third Interim Fee Application Period).

<sup>5</sup> See *id.* (describing the discounts applied within the requested fees for the Third Interim Fee Application Period).

### **EXPENSES BY CATEGORY**

For the Period from February 1, 2018 through May 31, 2018

<b>Category</b>	<b>Total</b>
Hotel	\$ 53,885.36
Airfare	\$ 48,035.38
Meals	\$ 11,312.92
Transportation	\$ 10,917.73
Parking	\$ 5,057.68
Mileage	\$ 118.82
Internet Access	\$ 44.07
Telephone / Conference Calls	\$ 9.92
<b>Total</b>	<b>\$ 129,381.88</b>



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In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO  
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THE COMMONWEALTH OF PUERTO  
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PROMESA Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**THIRD INTERIM FEE APPLICATION OF DELOITTE FINANCIAL ADVISORY  
SERVICES LLP FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR  
FROM FEBRUARY 1, 2018 THROUGH MAY 31, 2018**

Pursuant to sections 316 and 317 of Title III of the Puerto Rico Oversight, Management and Economic Stability Act (“PROMESA”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the “Bankruptcy Rules”), made applicable herein pursuant to section 310 of PROMESA, Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Puerto Rico, adopted by the Court on May 16, 2013

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<sup>1</sup> The Debtors in these Title III cases, along with each Debtor’s respective Title III case number are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) ; (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations.)

(the “Local Bankruptcy Rules”) and this Court’s *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated June 6, 2018 [Docket No. 3269] (the “Second Amended Interim Compensation Order”), Deloitte Financial Advisory Services LLP (“Deloitte FAS”), as advisor to the debtors associated with the above-captioned cases (collectively, the “Debtors,” “Government of Puerto Rico,” or “GPR”), hereby submits its third interim fee application (the “Third Interim Fee Application”) for the compensation of professional services performed by Deloitte FAS and reimbursement of expenses incurred in connection therewith for the period commencing February 1, 2018 through and including May 31, 2018 (the “Third Interim Fee Application Period”).

1. By this Third Interim Fee Application, Deloitte FAS seeks compensation in the amount of \$3,492,578.70 less a discount in the amount of \$368,316.70 for a total amount of \$3,124,262.00 and reimbursement of actual and necessary expenses incurred in the amount of \$129,381.88 for the Third Interim Fee Application Period.

**REQUESTED FEES AND REIMBURSEMENT OF EXPENSES**

2. All services for which Deloitte FAS requests compensation were performed for the Debtors. The time detail for Third Interim Fee Application Period attached hereto as Exhibit A. This Third Interim Fee Application contains time entries describing the time spent by each professional and paraprofessional during the Third Interim Fee Application Period. To the best of Deloitte FAS’s knowledge, this Third Interim Fee Application substantially complies with the applicable Bankruptcy Rules, the Local Bankruptcy Rules, and the Second Interim Compensation Order, except as discussed below. Deloitte FAS’s time reports are entered and organized by the professional or paraprofessional performing the described services on a daily basis.

3. The terms of the Seconded Amended Interim Compensation Order incorporates the

United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. 330 by Attorneys in Larger Chapter 11 Cases (the “Attorney Guidelines”). The terms of the Attorney Guidelines, as the title notes, are designed to “to apply only when United States Trustees review applications for compensation filed by attorneys employed under sections 327 or 1103 of the Bankruptcy Code,” rather than other professionals engaged by a debtor or official committee. Attorney Guidelines, ¶ A.2. Among other requirements, the Attorney Guidelines require inclusion of information regarding the law firms’ customary and comparable compensation by means of providing an average rate charged. Unlike most law firms, Deloitte FAS’s fee structures vary widely depending upon the client and the nature of the services to be performed as well as negotiations with a particular client. (These fee structures may be fixed fee, contingent or hourly rate, for example.) Accordingly, Deloitte FAS does not have typical hourly rates that it charges clients for its services against which the Court can compare the hourly rates being charged to a debtor. Moreover, the applicable rate to use as a point of comparison would be difficult to calculate given the various fee structures and the various services performed. Therefore, as it did in connection with its prior interim fee application, Deloitte FAS respectfully requests that the requirement in the Attorney Guidelines regarding information about customary and comparable compensation be waived for it.

4. Attached hereto as Exhibit C is Deloitte FAS’s budget and staffing plan for the Third Interim Fee Application Period. As the engagement progressed, Deloitte FAS presented to the GPR, typically on a bi-weekly basis, a budget and staffing plan. This plan was updated during this process to reflect new information including the actual time taken to perform certain tasks and revised estimates of the time to complete various aspects of the services or estimates of new tasks

requested by the GPR. The attached represents the final numbers presented to the GPR as a part of this process. The actual net fees incurred during the Third Interim Application Period were approximately \$245,738.00 less than anticipated. This variance was due to a delayed start to work streams requested by the GPR during the Third Interim Fee Application Period.

5. Summaries of actual and necessary expenses incurred by Deloitte FAS for the Third Interim Fee Application Period are attached hereto as Exhibit B. Deloitte FAS does not charge for photocopying, out-going facsimile transmissions, long distance telephone calls or faxes, or the receipt of faxes. Deloitte FAS customarily charges for conference call expenses. These expenses are detailed in substantial compliance with the applicable Bankruptcy Rules, the Local Bankruptcy Rules, and the Interim Compensation Order.

6. The services rendered by Deloitte FAS during the Third Interim Fee Application Period can be grouped into the categories set forth below. Deloitte FAS attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed are generally described below by category, with a more detailed description of the actual services provided set forth in the attached time detail attached hereto as Exhibit A. This Exhibit A also identifies the professionals and paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

7. During the Third Interim Fee Application Period, Deloitte FAS and certain of its affiliates were separately engaged by the GPR to provide services related to assisting the GPR with activities that are not related to the Title III cases, including services related to recovery from the storms of the summer of 2017 (collectively, the “Non-Title III Services”). The Non-Title III

Services include the following: 1) assisting the GPR with its recovery and resilience plan for certain aspects of its information technology infrastructure; 2) assisting the GPR's Department of Treasury ("Hacienda") with the upgrade of its enterprise resource planning software and project management assistance with respect to the foregoing; and, 3) assisting AAFAF with procurement reform for the GPR. These services have been and are being billed and paid in accordance with Hacienda and/or other relevant guidelines and procedures. The nature of the Non-Title III Services is different than the services related to the GPR's restructuring effort under Title III and the personnel providing the Non-Title III Services are, for the most part, different from the personnel providing the Title III services discussed herein. Since the Non-Title III Services are not related to the Title III cases, the time and expense detail associated with this work is not included in this Third Interim Fee Application and the fees and expenses are being paid by Hacienda in the ordinary course as discussed above.<sup>2</sup> Notwithstanding the foregoing, we understand that AAFAF may require that a fee application be filed with respect to the procurement reform services starting with fees and expenses incurred on or after July 1, 2018. If so, then such services are anticipated to be in a separate fee application to be filed with respect to the next interim fee application.

#### **SUMMARY OF SERVICES PERFORMED**

8. This Third Interim Fee Application covers the fees incurred during the Third Interim Fee Application Period with respect to services related to the Debtors' Title III cases. Deloitte FAS believes it appropriate to be compensated for the time spent in connection with these matters, and sets forth a narrative description of the services rendered for the Debtors and the time

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<sup>2</sup> There are approximately 118 hours of services included in the Third Interim Fee Application that were previously inadvertently billed to the GPR as Non-Title III Services. Deloitte FAS will provide a credit to the GPR in full for the amount of such services in a future invoice. Accordingly, Deloitte FAS will only receive what this Court approves with respect to these services.

expended, organized by project task categories, as follows:

**A. FY18 and FY19 GPR Budgets**

9. During the Third Interim Fee Application Period, Deloitte FAS assisted the GPR's Office of Management and Budget ("OMB") with respect to obtaining the data from select agencies needed to revise and report on actual spend versus what was budgeted ("Budget vs. Actual") in the FY18 GPR budget (the "FY18 Budget"). Deloitte FAS provided additional support to assist the Debtors with bridging the FY18 Budget to the proposed FY19 budget (the "FY19 Budget") preparation as follows:

- Assisting with responses to inquiries from the advisors to the Financial Oversight and Management Board ("FOMB") and its advisors related to the FOMB's diligence of the Budget vs. Actual performance, and reconciliation of the FY18 Budget to the FY18 Fiscal Plan;
- Assisting with understanding and identifying key drivers of Budget vs. Actual variances for specific agencies as requested by OMB and Hacienda;
- Assisting with responses to requirements established by the FOMB related to the development of the FY19 Budget ("Milestones") and related follow-up inquiries;
- Reconciling monthly salaries by agency in the payroll software database (known as RHUM) with amounts provided by agency personnel to identify variances and track FY18 Budget versus actual spending in preparation for supporting OMB's development of the FY19 Budget;
- Assisting OMB preparations for the FY19 Budget process, including: a) the creation of templates for data collection; b) the creation of analytical tools to review and assess

budget submissions to FY18 Budget at the agency levels; and, c) the transition to a zero based budget;

- Assisting OMB with the review of proposed FY18 Budget reappropriations and developing a tracking tool to understand FY18 Budget reforecasts by agency - all performed to support the analysis and assessment of FY19 Budget submissions;
- Participating in discussions regarding the development of the FY19 Fiscal Plan, specifically regarding updates to the comparable FY18 expenses to understand the year-over-year changes to assist with understanding variances with the FY19 Fiscal Plan;
- Assisting with the preliminary analysis submissions for the FY19 Budget, in total and by agency, including the development of OMB analytical tools; and
- Assisting OMB with Milestones #2 and #4 set forth by the FOMB, including the analysis of funding sources, review of special revenue fund details, and review of headcount and payroll information by agency by type.

Period	Time Expended	Fees
Third Interim Fee Application Period	2,360.9 Hours	\$ 1,250,930.70

**B. FY18 Revenue Enhancement Initiatives**

10. During the Third Interim Fee Application Period, Deloitte FAS assisted Hacienda with the ongoing development of work plans to support the implementation and monitoring of the revenue enhancement initiatives (collectively, the “Revenue Initiatives”) as identified in the PROMESA fiscal plan. As part of this work, Deloitte FAS met regularly with members of the Hacienda leadership team and assisted with the response to inquiries from the advisors for the FOMB and AAFAF related to the following:

- Providing analysis reports for Hacienda leadership regarding the revised Puerto Rico fiscal plan and assisting with the development of presentations and reports related to the revised fiscal plan for submission to AAFAF;
- Modifying and refining the methodologies for monitoring and tracking the progress of the collections made by Hacienda from the Revenue Initiatives against projections based on the updated certified fiscal plan;
- Revising work plans related to the Revenue Initiatives based on adjustments included in the updated certified fiscal plan;
- Assisting with the development of reports and tables to support efforts of Hacienda leadership for the possible introduction of amendments to the US Tax Code for the benefit of Puerto Rico;
- Participating in meetings with Hacienda leaderships and their other advisors to discuss and analyze proposed changes as part of the Puerto Rico tax reform related to income and the sales and use tax;
- Assisting Hacienda leadership with the preparation of documents and presentations for meetings with the Governor of Puerto Rico, FOMB and AAFAF regarding the changes proposed in the Puerto Rico Tax Reform Bill;
- Preparing reports, tables and other analysis in order to assist Hacienda leadership with understanding the impact of proposed changes included in the new Tax Incentives Code Bill designed to stimulate economic growth activity;
- Assisting Hacienda with its automation of audit processes to facilitate the implementation of the income tax correspondence audit initiative;



- Preparing and tracking collection figures related to the Revenue Initiatives as part of the monthly reporting required in the certified fiscal plan by FOMB; and
- Participating in meetings to assist Hacienda leadership with assessing the tax collection impact of the proposed implementation of a confidential initiative to enhance revenue for the GPR (discussed in more detail below) (the “Confidential GPR Revenue Enhancement Initiative”).

Period	Time Expended	Fees
Third Interim Fee Application Period	2,639.2 Hours	\$ 1,276,373.10

### **C. GPR Office of the CFO Support**

11. During the Third Interim Fee Application Period, Deloitte FAS assisted Hacienda with respect to the design and implementation of a centralized Office of the Chief Financial Officer (“OCFO”) for the key functional areas of government defined within the FOMB approved fiscal plan (Treasury, Central Accounting, Tax, Budgeting, Human Resources, Finance IT, Procurement, and General Services Administration) as follows:

- Assisting with GPR’s initiative to accelerate the payment of vendor disbursements as they relate to the Treasury function of the OCFO, to achieve the required processing cycle of 30 day payments in order to capture savings from available vendor discounts;
- Assisting with designing the OCFO’s organizational structure and departments within their respective operating models;
- Assisting with documentation of existing key Accounting, Treasury, and Financial IT processes falling under the oversight of the OCFO;
- Assisting with the design and development of organizational processes, procedures, and controls for the OCFO organization based on industry practices;

- Assisting with the development and implementation of a communications plan for the organizational changes required to implement the OCFO organization; and
- Assisting with GPR's identification and implementation of initiatives to enhance agency reporting, forecasting and cash management.

Period	Time Expended	Fees
Third Interim Fee Application Period	964.9 Hours	\$ 491,267.10

#### **D. Confidential GPR Revenue Enhancement Initiative**

12. During the Third Interim Fee Application Period, Deloitte FAS assisted Hacienda with respect to the research, financial forecast and other analysis related to a proposed Confidential GPR Revenue Enhancement Initiative as follows:

- Developing the framework, key inputs, and financial revenue model to project prospective expanded revenue;
- Researching the Puerto Rican demographics and current state of similar activities to project the prospective revenue enhancement to the GPR;
- Researching similar revenue models implemented in other jurisdictions to assess like considerations and impact to revenue expansion; and
- Reviewing potential contract counterparties and their proposed capabilities and timelines for potential implementation.

Period	Time Expended	Fees
Third Interim Fee Application Period	650.9 Hours	\$ 318,416.70

#### **E. ASES Provider RFP Response Evaluation**

13. During the Third Interim Fee Application Period, Deloitte FAS assisted the Administracion de Seguros de Salud ("ASES"), the health insurance administration, with respect

to its evaluation of responses to a request for proposal (“RFP”) from insurance and health care vendors to serve as managed care organizations (“MCOs”) or any other approved health organization in Puerto Rico that meets the Centers for Medicare and Medicaid Services definition of an MCO to provide services to enrollees of the Puerto Rico Government health plan program. Deloitte FAS assisted ASES as follows:

- Reviewing responses to questions related to financial management and provider reimbursement models, including Diagnostic Related Grouping (“DRG”) payment models and alternative payment methodologies;
- Providing scores and additional supporting comments for each response submitted by each RFP respondent; and
- Assisting the members of Subcommittee Four on reaching a consensus on scores to be submitted to the ASES Executive Committee for recommendation.

Period	Time Expended	Fees
Third Interim Fee Application Period	34.3 Hours	\$ 20,310.30

**F. Monthly Fee Statement / Interim Fee Application Preparation**

14. During the Third Interim Fee Application Period, Deloitte FAS served its Fourth Monthly Fee Statement covering the period from October 1, 2017 through January 31, 2018 on April 27, 2018 and filed its Second Interim Fee Application covering the period from October 1, 2017 through January 31, 2018 on May 4, 2018, all in accordance with the First Amended Interim Compensation Order. Deloitte FAS’s request of \$107,603.70 related to this category during the Third Interim Fee Application Period, combined with related fees received in its First and Second Interim Fee Applications of \$64,416.60 and \$142,871.40, respectively, total \$314,891.70, which represents 2.7% of total fees sought through the Third Interim Fee Application Periods.

Period	Time Expended	Category Fees	Total Fees	% of Total
First Interim Fee Application Period	174.2 Hours	\$ 64,416.60	\$ 7,031,300.31	0.9%
Second Interim Fee Application Period	314.2 Hours	\$ 142,871.40	\$ 1,008,156.30	14.2%
Third Interim Fee Application Period	244.9 Hours	\$ 107,603.70	\$ 3,492,578.70	3.1%
<b>Total</b>	<b>733.3 Hours</b>	<b>\$ 314,891.70</b>	<b>\$ 11,532,035.31</b>	<b>2.7%</b>

#### **G. Plan, Supervise & Review**

15. During the Third Interim Fee Application Period, Deloitte FAS planned and coordinated work streams to be performed, and discussed outstanding issues and information deficiencies related to client deliverables. This included preparing and reviewing weekly status updates on the various work streams to Hacienda leadership.

Period	Time Expended	Fees
Third Interim Fee Application Period	50.7 Hours	\$ 27,677.10

#### **H. Discounts Agreed to by Deloitte FAS and the Debtors**

16. Deloitte FAS and the Debtors had previously agreed to discounts on fees based on the executed FY18 contract (“FY18 Contract”), which was effective on July 1, 2017 through June 30, 2018, and the executed OMB contract (“OMB Contract”), which was effective on December 7, 2017. The following describes the reduction in fees sought for the respective statement periods based on agreed-upon discounts in the FY18 Contract and OMB Contract:

- **FY18 Contract:** Pursuant to the FY18 Contract between Deloitte FAS and the Debtors, effective July 1, 2017, Deloitte FAS agreed to a blended hourly rate cap of \$460.00 (the “FY18 Contract Blended Hourly Rate Cap”). Any fees incurred under this contract above the FY18 Contract Blended Hourly Rate Cap would be applied as a discount (the “FY18 Contract Discount”).
- **OMB Contract:** Pursuant to the OMB Contract between Deloitte FAS and OMB, effective December 7, 2017, Deloitte FAS agreed to a blended hourly rate cap of

\$430.00 (the, “OMB Contract Blended Hourly Rate Cap”), specifically for work related to the FY18 and FY19 GPR Budgets. Any fees incurred under the contract above the OMB Contract Blended Hourly Rate Cap would be applied as a discount (the “OMB Contract Discount”). All fees related to the FY18 and FY19 GPR Budgets during the Third Interim Fee Application Period were subject to the FY18 Contract and the associated FY18 Contract Blended Hourly Rate Cap.

The following table breaks out the aggregate discount of \$368,316.70 applied to fees:

Contract	Blended Hourly Rate Cap	Hours	Fees at Contract Rates	Discount Applied	Net Fees Sought
FY18	\$ 460.00	4,585.6	\$ 2,242,082.70	\$ 132,706.70	\$ 2,109,376.00
OMB	\$ 430.00	2,360.2	\$ 1,250,496.00	\$ 235,610.00	\$ 1,014,886.00
<b>Total Third Interim Fee Application Period</b>		<b>6,945.8</b>	<b>\$ 3,492,578.70</b>	<b>\$ 368,316.70</b>	<b>\$ 3,124,262.00</b>

#### **I. Other Concessions Provided to Debtors by Deloitte FAS**

17. During the Third Interim Fee Application Period, a number of professionals included in this Third Interim Fee Application were not locally-based, and averaged over 12 hours of non-working travel time per week. Deloitte FAS normally bills its clients for non-working travel time incurred by its professionals at 50% of their hourly rates. However, Deloitte FAS has agreed not to charge the Debtors fees incurred for non-working travel time to the Debtors as part of its FY18 and OMB Contracts.


#### **CERTIFICATE OF COMPLIANCE AND REQUEST FOR WAIVER**

18. Attached hereto as Exhibit D is a declaration of Kirk Blair, the undersigned representative of Deloitte FAS. To the extent that the Third Interim Fee Application does not comply in all respects with the requirements of the aforementioned rules, Deloitte FAS believes that such deviations are not material and respectfully requests that any such requirement be waived.

**WHEREFORE**, pursuant to the Second Amended Interim Compensation Order, Deloitte FAS respectfully requests that, for the period from February 1, 2018 through May 31, 2018, the Court (i) grant Deloitte FAS interim allowance of compensation in the amount of \$3,124,262.00 for professional services rendered during the Third Interim Fee Application Period and reimbursement of actual and necessary expenses in the amount of \$129,381.88 for a total allowance of \$3,253,643.88, in each case on an interim basis, (ii) authorize and direct the Debtors to pay the foregoing amounts to the extent not previously paid, and (iii) grant such other and further relief as may be just and proper.

Dated: August 21, 2018  
Parsippany, New Jersey

Respectfully submitted,



Deloitte Financial Advisory Services LLP  
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DEBTORS' ADVISOR

**EXHIBIT A**

**PROFESSIONAL SERVICES TIME DETAIL FOR THE THIRD INTERIM FEE APPLICATION  
PERIOD FEBRUARY 1, 2018 THROUGH MAY 31, 2018**

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT A - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
2/1/2018	Gil Diaz, Pablo	Senior Associate	Prepare presentation regarding the corporate Tax Reform, as requested by R. Cruz (Sub-secretary of Internal Revenue).	\$ 429.00	1.1	\$ 471.90
2/1/2018	Gil Diaz, Pablo	Senior Associate	Research regarding the Puerto Rico General Fund Reserve to be able to prepare presentation for R. Cruz (Sub-secretary of Internal Revenue).	\$ 429.00	0.8	\$ 343.20
2/1/2018	Gil Diaz, Pablo	Senior Associate	Prepare presentation regarding the Puerto Rico General Fund Reserve, as requested by R. Cruz (Sub-secretary of Internal Revenue).	\$ 429.00	1.2	\$ 514.80
2/1/2018	Marquez, Harry	Partner	Research information of Act 154 (4% Excise Tax on certain transaction between related entities) of 2010 related to the establishment of a 4% excise tax on certain personal property and services transactions between related entities as requested by the Financial Oversight and Management Board.	\$ 621.00	1.4	\$ 869.40
2/1/2018	Marquez, Harry	Partner	Prepare presentation regarding the proposed tax reform bill to be used during annual tax conference for the R. Maldonado (PR Internal Revenue Secretary) and F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	2.9	\$ 1,800.90
2/1/2018	Marquez, Harry	Partner	Review Puerto Rico proposed tax reform bill in order to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	2.1	\$ 1,304.10
2/1/2018	Morla, Marcos	Senior Manager	Prepare presentation related to changes made in the incentive's area within the proposed Income Tax Reform to be presented to the PR CPA State Society including references to adjustments made based on Revised Fiscal Plan.	\$ 546.00	2.4	\$ 1,310.40
2/1/2018	Morla, Marcos	Senior Manager	Prepare changes to Schedule requested by Fiscal Board based on information provided by B. Alvarez (PR Treasury- Consultant) as part of the PROMESA Act requirements related to employment information for entities subject to tax under Section 154.	\$ 546.00	1.1	\$ 600.60
2/1/2018	Morla, Marcos	Senior Manager	Review presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to summary of proposed changes in Puerto Rico Tax Reform.	\$ 546.00	2.8	\$ 1,528.80
2/1/2018	Rodriguez, Felipe	Manager	Review Puerto Rico proposed tax reform bill in order to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	3.0	\$ 1,521.00



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Date	Professional	Level	Description	Rate	Hours	Fees
2/1/2018	Torres, Jose	Associate	Prepare summary table that will include Excise tax data from Act 154 (4% Excise Tax on certain transaction between related entities) Entities to be presented before the Financial Oversight & Management Board of P.R. as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	2.6	\$ 951.60
2/1/2018	Torres, Jose	Associate	Analysis of the aspects of tax reform policies discussed in the paper "Growth-oriented tax policy reform" as per request of F. Pares (PR - Under Secretary of Treasury).	\$ 366.00	1.1	\$ 402.60
2/1/2018	Torres, Jose	Associate	Update summary table that will include Income tax data from Act 154 (4% Excise Tax on certain transaction between related entities) Entities to be presented before the Financial Oversight & Management Board of P.R. per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	1.4	\$ 512.40
2/2/2018	Morla, Marcos	Senior Manager	Prepare exhibit with information provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) to be incorporated in report requested by Fiscal Board as part of the PROMESA Act requirements related to employment information for entities subject to tax under Section 154.	\$ 546.00	2.8	\$ 1,528.80
2/2/2018	Rodriguez, Felipe	Manager	Prepare presentation of Puerto Rico tax reform for the Governor of Puerto Rico requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.6	\$ 1,318.20
2/2/2018	Torres, Jose	Associate	Prepare report for 2016 entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) including Income Tax Return's liability, depreciation, balance sheet, income from incentives activities and royalties data of Taxpayer #1 thru #5 for presentation before the Financial Oversight & Management Board of PR.	\$ 366.00	2.9	\$ 1,061.40
2/2/2018	Torres, Jose	Associate	#N/A	\$ 366.00	2.7	\$ 988.20
2/3/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary) to prepare presentation of Puerto Rico tax reform for the Governor of Puerto Rico.	\$ 621.00	4.0	\$ 2,484.00
2/3/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by R. Cruz (PR Treasury - Under Secretary) related to Inventory of Tax Credits based on information provided by B. Alvarez (PR Treasury - Consultant) and L. Perez (PR Treasury - Consultant).	\$ 546.00	3.0	\$ 1,638.00

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
2/3/2018	Morla, Marcos	Senior Manager	Prepare table requested by R. Cruz (PR Treasury - Under Secretary) related to amounts of Tax Benefits given out based on information provided by V2A (PR Department of Economic Development Consultants).	\$ 546.00	2.8	\$ 1,528.80
2/3/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) detailing Macro Economics changes made by proposed tax reforms.	\$ 546.00	1.7	\$ 928.20
2/3/2018	Rodriguez, Felipe	Manager	Prepare presentation of Puerto Rico tax reform for the Governor of Puerto Rico requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.5	\$ 1,267.50
2/3/2018	Rodriguez, Felipe	Manager	Prepare presentation to be used as part of the small business memo covering Puerto Rico tax reform for the Governor of Puerto Rico requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.9	\$ 1,470.30
2/4/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary) to update presentation of Puerto Rico tax reform for R. Rosselló (Governor of Puerto Rico).	\$ 621.00	1.6	\$ 993.60
2/5/2018	Gil Diaz, Pablo	Senior Associate	Review August 2017 PR Tax Reform project for individuals with the last version of the project (January 2018) to understand the changes between both projects.	\$ 429.00	2.3	\$ 986.70
2/5/2018	Gil Diaz, Pablo	Senior Associate	Review August 2017 PR Tax Reform project for corporations with the last version of the project (January 2018) to understand the changes between both projects.	\$ 429.00	2.6	\$ 1,115.40
2/5/2018	Gil Diaz, Pablo	Senior Associate	Prepare analysis summarizing the differences between both PR Tax Reform Projects (August 2017 and January 2018) for individuals.	\$ 429.00	2.3	\$ 986.70
2/5/2018	Gil Diaz, Pablo	Senior Associate	Prepare analysis summarizing the differences between both PR Tax Reform Projects versions (August 2017 and January 2018) for corporations.	\$ 429.00	2.6	\$ 1,115.40
2/5/2018	Marquez, Harry	Partner	Meet with F. Pares (PR Internal Revenue Assistant Secretary), C. Colon, T. Fuentes (both Hacienda Consultant), E. Ramos (Deloitte) to work with the tax reform impact on revenues.	\$ 621.00	7.5	\$ 4,657.50

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Date	Professional	Level	Description	Rate	Hours	Fees
2/5/2018	Marquez, Harry	Partner	Meeting with A. Cruz (PR Treasury), M. Morla (Deloitte) to discuss analysis made to calculate impact of changes made in the Alternative Income Tax Regime in order to use results on exhibit requested by F. Pares as part of the deliverable to the Fiscal Board on Tax Reform.	\$ 621.00	1.4	\$ 869.40
2/5/2018	Marquez, Harry	Partner	Meet with J. Rohena (Hacienda) and GENTax Team to discuss process of mathematical error notices and implementation plan for tax reform on the Unified System of Internal Revenue ("SURI", by its Spanish acronyms).	\$ 621.00	1.5	\$ 931.50
2/5/2018	Morla, Marcos	Senior Manager	Meeting with R. Cruz (PR Treasury) to discuss additional request of information made by the Fiscal Board related to information on entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) in order to determine new reports to be prepared.	\$ 546.00	1.6	\$ 873.60
2/5/2018	Morla, Marcos	Senior Manager	Prepare changes to presentation requested by R. Cruz (PR Treasury - Under Secretary) related to Inventory of Tax Credits.	\$ 546.00	0.9	\$ 491.40
2/5/2018	Morla, Marcos	Senior Manager	Prepare summary table requested by F. Pares (PR Treasury) related to collections effect of the different changes proposed in the Tax Reform with economic data provided by E. Rios (PR Treasury).	\$ 546.00	3.0	\$ 1,638.00
2/5/2018	Morla, Marcos	Senior Manager	Meeting with E. Rios (PR Treasury) and J. Torres (Deloitte) in order to discuss information available in order to work with additional reports requested by the Fiscal Board related to employment and tax information on entities subject to Tax Under Act 154 (4% Excise Tax on certain transaction between related entities) as part of PROMESA Act requirements.	\$ 546.00	1.2	\$ 655.20
2/5/2018	Morla, Marcos	Senior Manager	Meeting with A. Cruz (PR Treasury), H. Marquez (Deloitte) to discuss analysis made to calculate impact of changes made in the Alternative Income Tax Regime.	\$ 546.00	1.4	\$ 764.40
2/5/2018	Ramos, Edwin	Manager	Meet with F. Pares (PR Internal Revenue), C. Colon, T. Fuentes (Hacienda), H. Marquez (Deloitte) to work with the tax reform impact on revenues in order to be able to provide support requested by Fiscal Oversight Board.	\$ 507.00	7.5	\$ 3,802.50

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Date	Professional	Level	Description	Rate	Hours	Fees
2/5/2018	Ramos, Edwin	Manager	Review table of amendments to tax code provided by C. Colon (Hacienda) with the tax reform revenue impact analysis to check whether changes are included on the analysis.	\$ 507.00	1.2	\$ 608.40
2/5/2018	Rodriguez, Felipe	Manager	Review Puerto Rico proposed tax reform bill (Articles 1-25) in order to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.9	\$ 1,470.30
2/5/2018	Torres, Jose	Associate	Prepare report for 2016 entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) including Income Tax Return's liability, depreciation, balance sheet, income from incentives activities and royalties data of Taxpayer #16 thru #20 for presentation before the Financial Oversight & Management Board of PR.	\$ 366.00	2.1	\$ 768.60
2/5/2018	Torres, Jose	Associate	Meeting with E. Rios (PR Treasury) and M. Morla (Deloitte) in order to discuss information available in order to work with additional reports requested by the Fiscal Board related to employment and tax information on entities subject to Tax Under Act 154 (4% Excise Tax on certain transaction between related entities) as part of PROMESA Act requirements.	\$ 366.00	1.2	\$ 439.20
2/5/2018	Torres, Jose	Associate	Prepare report for 2016 entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) including Income Tax Return's liability, depreciation, balance sheet, income from incentives activities and royalties data of Taxpayer #21 thru #24 for presentation before the Financial Oversight & Management Board of PR.	\$ 366.00	1.9	\$ 695.40
2/5/2018	Torres, Jose	Associate	Prepare report for 2016 entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) including Income Tax Return's liability, depreciation, balance sheet, income from incentives activities and royalties data of Taxpayer #25 thru #33 for presentation before the Financial Oversight & Management Board of PR.	\$ 366.00	2.2	\$ 805.20
2/6/2018	Gil Diaz, Pablo	Senior Associate	Review Quarterly Excise Tax Return data for tax year 2015 regarding the entities subject to Act 154 (4% Excise Tax on certain transaction between related entities) to be able to prepare reports of tax payments and tax return information.	\$ 429.00	2.7	\$ 1,158.30

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Date	Professional	Level	Description	Rate	Hours	Fees
2/6/2018	Gil Diaz, Pablo	Senior Associate	Prepare report related to tax payments and tax return information for tax year 2015 of the entities subject to Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 429.00	1.9	\$ 815.10
2/6/2018	Gil Diaz, Pablo	Senior Associate	Review Quarterly Excise Tax Return data for tax year 2016 regarding the entities subject to Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 429.00	2.4	\$ 1,029.60
2/6/2018	Gil Diaz, Pablo	Senior Associate	Prepare report related to tax payments and tax return information for tax year 2016 of the entities subject to Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 429.00	2.7	\$ 1,158.30
2/6/2018	Gil Diaz, Pablo	Senior Associate	Review Quarterly Excise Tax Return data for tax year 2017 regarding the entities subject to Act 154 (4% Excise Tax on certain transaction between related entities) to be able to prepare report of tax payments and tax return information.	\$ 429.00	1.9	\$ 815.10
2/6/2018	Marquez, Harry	Partner	Meet with R. Cruz (Hacienda) to discuss the action plan to follow for the preparation of report that was requested from the Financial Oversight and Management Board regarding Act 154 (4% Excise Tax on certain transaction between related entities) companies, income tax, excise tax and royalties.	\$ 621.00	2.9	\$ 1,800.90
2/6/2018	Marquez, Harry	Partner	Meet with F. Pares (PR Internal Revenue Assistant Secretary) to review changes made to the proposed Puerto Rico tax reform.	\$ 621.00	7.1	\$ 4,409.10
2/6/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by R. Cruz (PR Treasury - Under Secretary) related to summary of Tax credits Inventory and Information on entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) to be presented to the Fiscal Board on meeting in Washington.	\$ 546.00	2.3	\$ 1,255.80
2/6/2018	Morla, Marcos	Senior Manager	Review summary tables requested by R. Cruz (PR Treasury - Under Secretary) on entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 546.00	2.7	\$ 1,474.20
2/6/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to Macroeconomic summary of proposed changes on the Tax Reform.	\$ 546.00	0.9	\$ 491.40

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2/6/2018	Morla, Marcos	Senior Manager	Review Table requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes included within the proposed tax reform.	\$ 546.00	1.9	\$ 1,037.40
2/6/2018	Morla, Marcos	Senior Manager	Prepare changes to the monthly report on collections of Revenue Initiatives requested by the Fiscal Board in order to adjust baseline amounts of the different initiatives to tie with collection amounts included in the revised Fiscal Plan.	\$ 546.00	1.4	\$ 764.40
2/6/2018	Ramos, Edwin	Manager	Review schedule including Act 154 (4% Excise Tax on certain transaction between related entities) entities 2015 Income Tax Return liability, depreciation, balance sheet, income form incentives activities and royalties data of Taxpayer #1 through #5 for presentation before the Fiscal Oversight Board.	\$ 507.00	1.6	\$ 811.20
2/6/2018	Ramos, Edwin	Manager	Review schedule including Act 154 (4% Excise Tax on certain transaction between related entities) entities 2015 Income Tax Return liability, depreciation, balance sheet, income form incentives activities and royalties data of Taxpayer #6 through #10 for presentation before the Fiscal Oversight Board.	\$ 507.00	1.8	\$ 912.60
2/6/2018	Ramos, Edwin	Manager	Review schedule including Act 154 (4% Excise Tax on certain transaction between related entities) entities 2015 Income Tax Return liability, depreciation, balance sheet, income form incentives activities and royalties data of Taxpayer #11 through #22 for presentation before the Fiscal Oversight Board.	\$ 507.00	2.3	\$ 1,166.10
2/6/2018	Ramos, Edwin	Manager	Review schedule including Act 154 (4% Excise Tax on certain transaction between related entities) entities 2015 Income Tax Return liability, depreciation, balance sheet, income form incentives activities and royalties data of Taxpayer #23 through #33 for presentation before the Fiscal Oversight Board.	\$ 507.00	1.9	\$ 963.30
2/6/2018	Ramos, Edwin	Manager	Review summary tables related to tax payments, tax return information for tax year 2016 of the entities subject to Act 154 (4% Excise Tax on certain transaction between related entities) as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 507.00	1.2	\$ 608.40

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Date	Professional	Level	Description	Rate	Hours	Fees
2/6/2018	Rodriguez, Felipe	Manager	Review changes made to the proposed Puerto Rico tax reform bill (Articles 26-50) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.8	\$ 1,419.60
2/6/2018	Torres, Jose	Associate	Prepare report for 2015 entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) including Income Tax Return's liability, depreciation, balance sheet, income from incentives activities and royalties data of Taxpayer #1 thru #5 for presentation before the Financial Oversight & Management Board of P.R. as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	2.4	\$ 878.40
2/6/2018	Torres, Jose	Associate	Prepare report for 2015 entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) including Income Tax Return's liability, depreciation, balance sheet, income from incentives activities and royalties data of Taxpayer #6 thru #9 for presentation before the Financial Oversight & Management Board of P.R. as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	2.3	\$ 841.80
2/6/2018	Torres, Jose	Associate	Prepare report for 2015 entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) including Income Tax Return's liability, depreciation, balance sheet, income from incentives activities and royalties data of Taxpayer #10 thru #15 for presentation before the Financial Oversight & Management Board of P.R. as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	2.1	\$ 768.60
2/6/2018	Torres, Jose	Associate	Prepare report for 2015 entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) including Income Tax Return's liability, depreciation, balance sheet, income from incentives activities and royalties data of Taxpayer #16 thru #21 for presentation before the Financial Oversight & Management Board of P.R. as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	2.4	\$ 878.40

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2/6/2018	Torres, Jose	Associate	Prepare report for 2015 entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) including Income Tax Return's liability, depreciation, balance sheet, income from incentives activities and royalties data of Taxpayer #22 thru #33 for presentation before the Financial Oversight & Management Board of P.R. as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	2.4	\$ 878.40
2/7/2018	Gil Diaz, Pablo	Senior Associate	Prepare report related to tax payments and tax return information for tax year 2017 of the entities subject to Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 429.00	2.8	\$ 1,201.20
2/7/2018	Gil Diaz, Pablo	Senior Associate	Review Income Tax Withheld at Source (Non Residents) data for tax years 2015 thru 2017 obtained through PRITA regarding the entities subject to Act 154 (4% Excise Tax on certain transaction between related entities) to be able to prepare tables of tax payments and tax return information requested by the Financial Oversight and Management Board.	\$ 429.00	2.4	\$ 1,029.60
2/7/2018	Gil Diaz, Pablo	Senior Associate	Prepare table of information requested by the Financial Oversight and Management Board related to Income Tax Withheld at Source (Non Residents) for tax years 2015 thru 2017 of the entities subject to Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 429.00	3.0	\$ 1,287.00
2/7/2018	Marquez, Harry	Partner	Research income tax facts requested by the Financial Oversight and Management Board regarding Act 154 (4% Excise Tax on certain transaction between related entities) companies.	\$ 621.00	2.4	\$ 1,490.40
2/7/2018	Marquez, Harry	Partner	Research excise tax and royalties additional information requested by the Financial Oversight and Management Board regarding Act 154 (4% Excise Tax on certain transaction between related entities) companies.	\$ 621.00	2.1	\$ 1,304.10
2/7/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary) to discuss recent changes made to the Puerto Rico Tax Reform.	\$ 621.00	2.2	\$ 1,366.20



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2/7/2018	Marquez, Harry	Partner	Meet with E. Rios (economist from the PR Treasury Department) to review Alternative Minimum Tax calculation made by the PR Treasury Department based on proposed PR tax reform.	\$ 621.00	2.3	\$ 1,428.30
2/7/2018	Morla, Marcos	Senior Manager	Update report prepared for R. Cruz (PR Treasury - Under Secretary) to include new analysis on collections from Act 154 entities that was provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) in order to finalize report requested by the Financial Oversight Board regarding entities under Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 546.00	2.8	\$ 1,528.80
2/7/2018	Morla, Marcos	Senior Manager	Meeting with R. Cruz, E. Rios (PR Treasury), and consultants from Ankura to discuss additional information requested by the Fiscal Board on entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 546.00	0.9	\$ 491.40
2/7/2018	Morla, Marcos	Senior Manager	Prepare summary table requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to proposed changes on the Alternative Minimum Tax and Alternate Basic Tax under the proposed Tax Reform.	\$ 546.00	2.7	\$ 1,474.20
2/7/2018	Morla, Marcos	Senior Manager	Prepare various examples of net tax effect of proposed changes on Tax Reform requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy).	\$ 546.00	2.4	\$ 1,310.40
2/7/2018	Morla, Marcos	Senior Manager	Meeting with A. Cruz (PR Treasury - Economic Affairs) to discuss economic modeling used to calculate collection estimates on proposed changes on Tax Reform to be used for summary tables to be presented to the Legislature.	\$ 546.00	0.6	\$ 327.60
2/7/2018	Morla, Marcos	Senior Manager	Meeting with C. Freire (PR Treasury - Consultant) and consultants from Ankura to discuss revenue initiatives summary and collection estimates to be included in the revised Fiscal Plan.	\$ 546.00	1.4	\$ 764.40
2/7/2018	Ramos, Edwin	Manager	Review report prepared for Act 154 (4% Excise Tax on certain transaction between related entities) entities for the years 2015 to 2017 related to the Quarterly Form 480.36-Q returns (Balance of Tax Due & Gross Receipts Reconciliation) for Taxpayers #1 through #25 for presentation before the Fiscal Oversight Board.	\$ 507.00	2.8	\$ 1,419.60

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2/7/2018	Ramos, Edwin	Manager	Review report prepared for Act 154 (4% Excise Tax on certain transaction between related entities) entities for the years 2015 to 2017 related to the Quarterly Form 480.36-Q returns (Balance of Tax Due & Gross Receipts Reconciliation) for Taxpayers #26 through #33 for presentation before the Fiscal Oversight Board.	\$ 507.00	1.8	\$ 912.60
2/7/2018	Ramos, Edwin	Manager	Review report prepared for Act 154 (4% Excise Tax on certain transaction between related entities) entities for the years 2015 to 2017 related to the Monthly Excise Tax returns for Taxpayers #1 through #33 for presentation before the Fiscal Oversight Board.	\$ 507.00	2.6	\$ 1,318.20
2/7/2018	Ramos, Edwin	Manager	Meet with R. Cruz (Hacienda) to discuss report prepared regarding Act 154 (4% Excise Tax on certain transaction between related entities) Entities requested by the Fiscal Oversight Board.	\$ 507.00	1.1	\$ 557.70
2/7/2018	Rodriguez, Felipe	Manager	Review changes made to the proposed Puerto Rico tax reform bill (Articles 51-75) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.8	\$ 1,419.60
2/7/2018	Torres, Jose	Associate	Work on report for entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) 15-17 Quarterly Form 480.36-Q returns' Balance of Tax Due and Gross Receipts Reconciliation data of Taxpayers #1 thru #15.	\$ 366.00	2.6	\$ 951.60
2/7/2018	Torres, Jose	Associate	Work on report for entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) 15-17 Quarterly Form 480.36-Q returns' Balance of Tax Due and Gross Receipts Reconciliation data of Taxpayers #16 thru #29.	\$ 366.00	2.4	\$ 878.40
2/7/2018	Torres, Jose	Associate	Work on report for entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) 15-17 Quarterly Form 480.36-Q returns' Balance of Tax Due and Gross Receipts Reconciliation data of Taxpayers #30 thru #33.	\$ 366.00	1.1	\$ 402.60
2/7/2018	Torres, Jose	Associate	Update to report for entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities)' 15-17 Form 480.30 Withholding at source returns of Taxpayers #1 thru #33.	\$ 366.00	1.7	\$ 622.20

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Date	Professional	Level	Description	Rate	Hours	Fees
2/7/2018	Torres, Jose	Associate	Work on analysis for entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) 15-17 Form 480.36 Monthly Excise Tax Returns Taxpayers #1 thru #5.	\$ 366.00	0.8	\$ 292.80
2/8/2018	Gil Diaz, Pablo	Senior Associate	Prepare emails to request the monthly information related to the revenue initiatives for the preparation of the Scorecards Reports for January 2018.	\$ 429.00	1.9	\$ 815.10
2/8/2018	Gil Diaz, Pablo	Senior Associate	Review information received from J. Ortiz (from PR Treasury Department) for the preparation of the monthly Scorecards Reports for January 2018 regarding Internet Sales Tax (Act. 25).	\$ 429.00	1.3	\$ 557.70
2/8/2018	Gil Diaz, Pablo	Senior Associate	Prepare Scorecards Reports for January 2018 regarding Internet Sales Tax (Act. 25) with information received from J. Ortiz (from PR Treasury Department).	\$ 429.00	1.1	\$ 471.90
2/8/2018	Gil Diaz, Pablo	Senior Associate	Review information received from I. Rivera (from PR Treasury Department) for the preparation of the Scorecards Reports for January 2018 regarding the Collection (Call) Center.	\$ 429.00	1.2	\$ 514.80
2/8/2018	Gil Diaz, Pablo	Senior Associate	Prepare the Scorecards Reports for January 2018 regarding the Collection (Call) Center with information received from I. Rivera (from PR Treasury Department).	\$ 429.00	1.4	\$ 600.60
2/8/2018	Gil Diaz, Pablo	Senior Associate	Review information received from J. Ortiz (from PR Treasury Department) for the preparation of the Scorecards Reports for January 2018 regarding the Large Taxpayer Cases.	\$ 429.00	1.1	\$ 471.90
2/8/2018	Gil Diaz, Pablo	Senior Associate	Prepare the Scorecards Reports for January 2018 regarding the Large Taxpayer Cases with information received from J. Ortiz (from PR Treasury Department).	\$ 429.00	1.1	\$ 471.90
2/8/2018	Marquez, Harry	Partner	Prepared report with changes on the proposed PR tax reform for F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	2.2	\$ 1,366.20
2/8/2018	Marquez, Harry	Partner	Review report with new amendments that will be included on the proposed PR tax reform as requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	2.4	\$ 1,490.40
2/8/2018	Marquez, Harry	Partner	Update report regarding amendments on the proposed PR tax reform for meeting with F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	1.9	\$ 1,179.90

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Date	Professional	Level	Description	Rate	Hours	Fees
2/8/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to summary of proposed changes to the Partnership provisions in Puerto Rico Tax Reform.	\$ 546.00	2.7	\$ 1,474.20
2/8/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to summary of proposed changes to the Corporate provisions in Puerto Rico Tax Reform.	\$ 546.00	1.1	\$ 600.60
2/8/2018	Morla, Marcos	Senior Manager	Participate in call with R. Cruz (PR Treasury - Under Secretary) to discuss status of analysis of the Tourism Incentives Act proposed changes table.	\$ 546.00	0.6	\$ 327.60
2/8/2018	Morla, Marcos	Senior Manager	Meeting with F. Pares, C. Colon (PR Treasury), H. Marquez, E. Ramos, F. Rodriguez (Deloitte) to discuss proposed changes on Puerto Rico Tax Reform in order to work with summary table, presentations for the Governor, legislature.	\$ 546.00	1.4	\$ 764.40
2/8/2018	Morla, Marcos	Senior Manager	Prepare table with breakdown of payment information related to Royalties for Companies subject to Act 154 (4% Excise Tax on certain transaction between related entities) Tax provided by R. Cruz (PR Treasury - Under Secretary).	\$ 546.00	1.6	\$ 873.60
2/8/2018	Ramos, Edwin	Manager	Update report prepared with Act 154 (4% Excise Tax on certain transaction between related entities) entities information about Quarterly returns, royalties, dividends, and income tax return based on inputs received from R. Cruz (PR - Under Secretary of Treasury).	\$ 507.00	2.8	\$ 1,419.60
2/8/2018	Ramos, Edwin	Manager	Review information received related to the revenue initiatives to be used on the preparation of the Scorecard Report for January 2018.	\$ 507.00	2.9	\$ 1,470.30
2/8/2018	Ramos, Edwin	Manager	Meet with R. Cruz (Hacienda) to discuss revised report prepared regarding Act 154 (4% Excise Tax on certain transaction between related entities) Entities requested by the Fiscal Oversight Board.	\$ 507.00	2.4	\$ 1,216.80
2/8/2018	Rodriguez, Felipe	Manager	Review changes made to the proposed Puerto Rico tax reform bill (Articles 75-100) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.7	\$ 1,368.90
2/8/2018	Torres, Jose	Associate	Work on analysis for entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities)' 15-17 Form 480.36 Monthly Excise Tax Returns Taxpayers #6 thru #12.	\$ 366.00	1.4	\$ 512.40

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Date	Professional	Level	Description	Rate	Hours	Fees
2/8/2018	Torres, Jose	Associate	Work on analysis for entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities)' 15-17 Form 480.36 Monthly Excise Tax Returns Taxpayers #13 thru #33.	\$ 366.00	2.6	\$ 951.60
2/8/2018	Torres, Jose	Associate	Review on work performed on 154 entities' PR Treasury compliance tax data for Taxpayers #1 thru #20 for presentation as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	2.6	\$ 951.60
2/8/2018	Torres, Jose	Associate	Review exhibit prepared on entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities)' PR Treasury compliance tax data for Taxpayers #21 thru #33.	\$ 366.00	1.6	\$ 585.60
2/9/2018	Gil Diaz, Pablo	Senior Associate	Review mathematical error letter for the Sales and Use Tax correspondence audits as requested by F. Parés (Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 429.00	2.6	\$ 1,115.40
2/9/2018	Gil Diaz, Pablo	Senior Associate	Revise mathematical error letter for the Sales and Use Tax correspondence audits to include wording regarding the failure to pay or file a claim within the term, as requested by F. Parés (Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 429.00	2.8	\$ 1,201.20
2/9/2018	Gil Diaz, Pablo	Senior Associate	Prepare Scorecards Reports to show progress of collections of the January 2018 revenue enhancement initiatives.	\$ 429.00	2.7	\$ 1,158.30
2/9/2018	Morla, Marcos	Senior Manager	Review Tourism Incentives Act summary table of proposed changes against current Tourism Incentives Act related to credits in order to prepare summary in order to discuss with the Puerto Rico Treasury Economic Affairs Department to calculate impact of changes.	\$ 546.00	1.6	\$ 873.60
2/9/2018	Ramos, Edwin	Manager	Prepare support for the Act 154 (4% Excise Tax on certain transaction between related entities) report requested by the Fiscal Oversight Board.	\$ 507.00	2.6	\$ 1,318.20
2/9/2018	Ramos, Edwin	Manager	Review Scorecard Report related to the revenue initiatives for the month of January 2018.	\$ 507.00	2.7	\$ 1,368.90
2/9/2018	Ramos, Edwin	Manager	Work on Mathematical Error draft letter for the Sales and Use Tax correspondence audits, as requested by F. Parés (Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 507.00	2.9	\$ 1,470.30
2/9/2018	Rodriguez, Felipe	Manager	Review changes made to the proposed Puerto Rico tax reform bill (Articles 100-126) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.4	\$ 709.80

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Date	Professional	Level	Description	Rate	Hours	Fees
2/9/2018	Torres, Jose	Associate	Prepare supporting documentation of entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) 2016 Income Tax return data.	\$ 366.00	2.3	\$ 841.80
2/9/2018	Torres, Jose	Associate	Prepare supporting documentation of entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) 2016 Income Tax return data.	\$ 366.00	1.9	\$ 695.40
2/9/2018	Torres, Jose	Associate	Prepare supporting documentation of entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) 2015 Income Tax return data.	\$ 366.00	2.6	\$ 951.60
2/9/2018	Torres, Jose	Associate	Prepare supporting documentation of entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) 2015 Income Tax return data.	\$ 366.00	1.9	\$ 695.40
2/10/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary) to discuss status of Puerto Rico Tax Reform and related documentation.	\$ 621.00	2.0	\$ 1,242.00
2/12/2018	Gil Diaz, Pablo	Senior Associate	Review information received from J. Pérez (from PR Treasury Department) related the Tobacco Related Excise Tax for the preparation of the January 2018 Scorecard Reports.	\$ 429.00	1.2	\$ 514.80
2/12/2018	Gil Diaz, Pablo	Senior Associate	Prepare Scorecard Reports for January 2018 regarding the Tobacco Related Excise Tax collection progress.	\$ 429.00	2.1	\$ 900.90
2/12/2018	Gil Diaz, Pablo	Senior Associate	Meeting with E. Centeno (PR Tax Audit Dept. Director) office to follow up on the status of the previously requested information regarding correspondence audits progress reports for the preparation of the January 2018 Scorecards Report.	\$ 429.00	1.3	\$ 557.70
2/12/2018	Gil Diaz, Pablo	Senior Associate	Call with J. Ortiz (PR Treasury Department Tax Policy - Executive in Tax Matters) to discuss additional data regarding the Large Taxpayer Cases to be able to complete the Scorecards Reports for January 2018.	\$ 429.00	1.4	\$ 600.60
2/12/2018	Gil Diaz, Pablo	Senior Associate	Review additional information received from J. Ortiz (PR Treasury Department Tax Policy - Executive in Tax Matters) to update the Scorecards Reports for January 2018 regarding the Large Taxpayer Cases.	\$ 429.00	1.8	\$ 772.20

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Date	Professional	Level	Description	Rate	Hours	Fees
2/12/2018	Gil Diaz, Pablo	Senior Associate	Update the Scorecards Reports for January 2018 with information provided by J. Ortiz (PR Treasury Department Tax Policy - Executive in Tax Matters) regarding the Large Taxpayer Cases.	\$ 429.00	1.1	\$ 471.90
2/12/2018	Marquez, Harry	Partner	Meet with R. Maldonado, F. Parés, A. Pantojas (PR Internal Revenue), C. Colón (PR Treasury Department), and E. Ramos (Deloitte) to discuss each article of the proposed PR tax reform.	\$ 621.00	5.5	\$ 3,415.50
2/12/2018	Ramos, Edwin	Manager	Meet with R. Maldonado, F. Parés, A. Pantojas (PR Internal Revenue), C. Colón (PR Treasury Department), and H. Marquez (Deloitte) to discuss each article of the proposed PR tax reform.	\$ 507.00	5.5	\$ 2,788.50
2/12/2018	Ramos, Edwin	Manager	Update support for the Act 154 (4% Excise Tax on certain transaction between related entities) report.	\$ 507.00	1.8	\$ 912.60
2/12/2018	Ramos, Edwin	Manager	Review monthly scorecards reports for January 2018 with information provided by J. Ortiz (Hacienda) regarding the Large Taxpayers revenue initiative.	\$ 507.00	1.1	\$ 557.70
2/12/2018	Rodriguez, Felipe	Manager	Meet with F. Parés (PR Internal Revenue Assistant Secretary), C. Colon (TGC), Roxanna Cruz (Under Secretary of Treasury) to discuss Table summarizing the changes introduced by the Puerto Rico Tax Reform Proposed Bill.	\$ 507.00	5.0	\$ 2,535.00
2/12/2018	Torres, Jose	Associate	Work on supporting file for year 2015-17 for the entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) to include Form 480.30 withholding at source data.	\$ 366.00	2.7	\$ 988.20
2/12/2018	Torres, Jose	Associate	Work on digital supporting file for year 2015-17 for the entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) to include Form 480.30 Monthly Excise Tax Deposit data.	\$ 366.00	3.0	\$ 1,098.00
2/13/2018	Gil Diaz, Pablo	Senior Associate	Review additional wording included by D. Rodriguez (from the Puerto Rico Treasury Department) related to Mathematical Error Letter for the Sales and Use Tax correspondence audits as requested by F. Parés (Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 429.00	2.3	\$ 986.70
2/13/2018	Gil Diaz, Pablo	Senior Associate	Update Mathematical Error Letter for the Sales and Use Tax correspondence audits to include recommendations to the letter provided by F. Parés (Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 429.00	2.6	\$ 1,115.40

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Date	Professional	Level	Description	Rate	Hours	Fees
2/13/2018	Gil Diaz, Pablo	Senior Associate	Update to Scorecards Reports for January 2018 regarding the Correspondence Audits collection progress.	\$ 429.00	2.4	\$ 1,029.60
2/13/2018	Marquez, Harry	Partner	Review tax credit summary that would be used to pay for the PR tax reform for meeting with B. Alvarez and F. Peña (all from PR Treasury Department).	\$ 621.00	1.1	\$ 683.10
2/13/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary) to discuss changes requested by R. Maldonado (PR Internal Revenue Secretary) to the proposed tax reform.	\$ 621.00	2.1	\$ 1,304.10
2/13/2018	Marquez, Harry	Partner	Review Alternative Minimum Tax for Corporations prepared by E. Ríos (economist from the PR Treasury Department) in order to provide recommendations to F. Parés (PR Internal Treasury Assistant Secretary).	\$ 621.00	1.8	\$ 1,117.80
2/13/2018	Ramos, Edwin	Manager	Meeting with F. Pares (Hacienda) to discuss changes requested by R. Maldonado (Hacienda) to the proposed tax reform.	\$ 507.00	2.0	\$ 1,014.00
2/13/2018	Ramos, Edwin	Manager	Review Mathematical Error Notice after changes requested by F. Parés (Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 507.00	2.1	\$ 1,064.70
2/13/2018	Rodriguez, Felipe	Manager	Review changes made to the Puerto Rico proposed tax reform bill (Articles 1-60) in order to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.6	\$ 1,318.20
2/13/2018	Torres, Jose	Associate	Work on supporting docs of entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) data.	\$ 366.00	2.3	\$ 841.80
2/14/2018	Gil Diaz, Pablo	Senior Associate	Draft email to request additional information to J. Pérez (from PR Treasury Department) related the Tobacco Related Excise Tax to complete the January 2018 Scorecard Report.	\$ 429.00	0.4	\$ 171.60
2/14/2018	Gil Diaz, Pablo	Senior Associate	Draft email to request additional information to J. Ortiz (PR Treasury Department Tax Policy Executive in Tax Matters) related the Large Taxpayer Cases to complete the January 2018 Scorecard Report.	\$ 429.00	0.3	\$ 128.70
2/14/2018	Gil Diaz, Pablo	Senior Associate	Update to the Tobacco Related Excise Tax Scorecard Report for January 2018 to incorporate revenue information received from E. Ríos (Hacienda).	\$ 429.00	1.8	\$ 772.20



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Date	Professional	Level	Description	Rate	Hours	Fees
2/14/2018	Gil Diaz, Pablo	Senior Associate	Update to the Large Taxpayer Cases Scorecard Report for January 2018 to incorporate revenue detail received from Treasury Department.	\$ 429.00	1.9	\$ 815.10
2/14/2018	Gil Diaz, Pablo	Senior Associate	Update mathematical error notice to include updated wording provided by Hacienda auditors, as requested by F. Parés (Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 429.00	2.8	\$ 1,201.20
2/14/2018	Marquez, Harry	Partner	Meet with B. Alvarez, F. Peña (all from PR Treasury Department), E. Ramos (from Deloitte) to review tax credits that would be using to pay for the PR tax reform.	\$ 621.00	2.6	\$ 1,614.60
2/14/2018	Marquez, Harry	Partner	Review workplan regarding the mathematical error letters for sales and use tax in order to submit recommendations to the PR Treasury Department audit team, as part of the correspondence audit initiative.	\$ 621.00	1.3	\$ 807.30
2/14/2018	Marquez, Harry	Partner	Review supporting documents regarding Act 154 (4% Excise Tax on certain transaction between related entities) taxpayers for the request made by Financial Oversight and Management Board.	\$ 621.00	0.4	\$ 248.40
2/14/2018	Ramos, Edwin	Manager	Meeting with B. Alvarez, F. Pena, R. Cruz (Hacienda) to review tax credits that would be used to pay for the tax reform.	\$ 507.00	2.6	\$ 1,318.20
2/14/2018	Ramos, Edwin	Manager	Review Scorecard Report for January 2018 to inform the Fiscal Oversight Board the progress of the tobacco revenue initiative.	\$ 507.00	1.9	\$ 963.30
2/14/2018	Rodriguez, Felipe	Manager	Review changes made to the Puerto Rico proposed tax reform bill (Articles 60-126) in order to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.4	\$ 1,216.80
2/15/2018	Gil Diaz, Pablo	Senior Associate	Prepare February 12 thru February 16 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.3	\$ 557.70
2/15/2018	Gil Diaz, Pablo	Senior Associate	Request additional information to E. Centeno (Director from Audit Department) related to the correspondence audits to be able to complete the January 2018 Scorecard Report.	\$ 429.00	0.3	\$ 128.70
2/15/2018	Gil Diaz, Pablo	Senior Associate	Complete the correspondence audits Scorecard Report for January 2018 with the final revenues collections during the month.	\$ 429.00	2.2	\$ 943.80

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Date	Professional	Level	Description	Rate	Hours	Fees
2/15/2018	Gil Diaz, Pablo	Senior Associate	Prepare a summary of services performed from October 1, 2017 through December 31, 2017 for the Government of Puerto Rico related to the tax revenue enhancement initiatives.	\$ 429.00	2.1	\$ 900.90
2/15/2018	Marquez, Harry	Partner	Review documents regarding tax credit that would be used to pay for the Puerto Rico tax reform, as requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	1.3	\$ 807.30
2/15/2018	Marquez, Harry	Partner	Review mathematical error letter for sales and use tax correspondence audits in order to provide comments and recommendations to the audit team.	\$ 621.00	0.9	\$ 558.90
2/15/2018	Ramos, Edwin	Manager	Review monthly scorecards reports for January 2018 with information provided by E. Centeno (Hacienda) regarding the Correspondence Audit revenue initiative.	\$ 507.00	1.2	\$ 608.40
2/15/2018	Ramos, Edwin	Manager	Review presentation related to the revenue initiative services performed from October 1, 2017 through December 31, 2017 for the Government of Puerto Rico as requested by R. Maldonado (Secretary of Treasury).	\$ 507.00	1.8	\$ 912.60
2/15/2018	Ramos, Edwin	Manager	Work on tax credit inventory analysis that will be used in connection with tax reform.	\$ 507.00	2.7	\$ 1,368.90
2/15/2018	Ramos, Edwin	Manager	Work on presentation regarding the cost of tax incentives requested by R. Cruz (Hacienda).	\$ 507.00	2.4	\$ 1,216.80
2/15/2018	Rodriguez, Felipe	Manager	Updated table tracking the changes on the proposed PR tax reform to facilitate the review by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.6	\$ 811.20
2/15/2018	Torres, Jose	Associate	Analyze PR Internal Revenue Code to assess section 1051.04, 05 and 06 related to Tax Credits as part of the presentation "The Cost of Tax Incentives" as requested by R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.3	\$ 841.80
2/15/2018	Torres, Jose	Associate	Analysis on Sections 1051.07, 10, & 14 included in the PR Internal Revenue Code related to Tax Credits as part of the presentation "The Cost of Tax Incentives" as requested by R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.3	\$ 841.80
2/16/2018	Gil Diaz, Pablo	Senior Associate	Prepare a summary table regarding the credit reports to reconcile the amount of yearly cash grants, as requested by R. Cruz (Sub-secretary of Internal Revenue).	\$ 429.00	2.7	\$ 1,158.30
2/16/2018	Gil Diaz, Pablo	Senior Associate	Prepare a summary table regarding the credit reports to reconcile the amount subsidies paid, as requested by R. Cruz (Sub-secretary of Internal Revenue).	\$ 429.00	2.4	\$ 1,029.60

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2/16/2018	Gil Diaz, Pablo	Senior Associate	Prepare a summary table regarding the credit reports to reconcile the amount of tax exemptions granted, as requested by R. Cruz (Sub-secretary of Internal Revenue).	\$ 429.00	2.6	\$ 1,115.40
2/16/2018	Marquez, Harry	Partner	Review tax credit documentation that would be used to pay for the Puerto Rico tax reform as requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	1.1	\$ 683.10
2/16/2018	Marquez, Harry	Partner	Review mathematical error letter for sales and use tax correspondence audits in order to provide recommendations to the audit team.	\$ 621.00	1.6	\$ 993.60
2/16/2018	Ramos, Edwin	Manager	Meet with R. Cruz, E. Rios, B. Alvarez (all from Hacienda) to discuss cash incentives and cash grants analysis.	\$ 507.00	4.8	\$ 2,433.60
2/16/2018	Ramos, Edwin	Manager	Review exhibit regarding the tax credit report to be able to reconcile the amount of tax exemptions granted, as requested by R. Cruz (Sub-secretary of Internal Revenue).	\$ 507.00	1.6	\$ 811.20
2/16/2018	Ramos, Edwin	Manager	Review exhibit regarding the tax credit report to be able to reconcile the amount of annual cash grants, as requested by R. Cruz (Sub-secretary of Internal Revenue).	\$ 507.00	1.7	\$ 861.90
2/16/2018	Rodriguez, Felipe	Manager	Updated table tracking the changes on the proposed corporate incentives in the PR tax reform for review by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.4	\$ 709.80
2/16/2018	Torres, Jose	Associate	Analyze PR Internal Revenue Code to assess section 1051.07, 1051.14, 1051.06 of the Internal Revenue Code to be included in "The Cost of Tax Incentives" presentation as requested by R. Cruz (PR Treasury Dept.).	\$ 366.00	2.8	\$ 1,024.80
2/16/2018	Torres, Jose	Associate	Analyze PR Internal Revenue Code to assess section 1051.06 of the PR internal Revenue Code of PR related to Tax Credits as part of the presentation "The Cost of Tax Incentives" as requested by R. Cruz (PR Treasury Dept.).	\$ 366.00	1.1	\$ 402.60
2/16/2018	Torres, Jose	Associate	Prepare summary report to compare sales and use tax regulations issued by the PR Treasury as requested by F. Pares (Assistant Secretary of the PR Treasury Department).	\$ 366.00	2.7	\$ 988.20
2/17/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary) to discuss recent updates to the proposed tax reform.	\$ 621.00	1.1	\$ 683.10
2/17/2018	Marquez, Harry	Partner	Prepare presentation for the Governor regarding the financing sources that will be used to cover the cost associated with the revenue changes of the proposed tax reform, as requested by F. Pares (Hacienda).	\$ 621.00	2.3	\$ 1,428.30

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Date	Professional	Level	Description	Rate	Hours	Fees
2/19/2018	Gil Diaz, Pablo	Senior Associate	Research on Puerto Rico Treasury Department publications regarding extension of time due to the aftermath of Hurricanes Maria and Irma through Puerto Rico to update various correspondence income audit work streams.	\$ 429.00	2.4	\$ 1,029.60
2/19/2018	Gil Diaz, Pablo	Senior Associate	Update the correspondence income audit work streams when no extension is requested and information is submitted to auditor to reflect the extension of time due to the aftermath of Hurricanes Maria and Irma through Puerto Rico as established in Informative Bulletin 18-07.	\$ 429.00	1.9	\$ 815.10
2/19/2018	Gil Diaz, Pablo	Senior Associate	Update the correspondence income audit work streams when evidence is not provided and no extension requested by taxpayer to reflect the extension of time due to the aftermath of Hurricanes Maria and Irma through Puerto Rico as established in Informative Bulletin 18-07.	\$ 429.00	2.3	\$ 986.70
2/19/2018	Gil Diaz, Pablo	Senior Associate	Update the correspondence income audit work streams when extension is requested by taxpayer to reflect the extension of time due to the aftermath of Hurricanes Maria and Irma through Puerto Rico as established in Informative Bulletin 18-07.	\$ 429.00	2.3	\$ 986.70
2/19/2018	Ramos, Edwin	Manager	Research on Puerto Rico Treasury Department publications regarding extension of time due to the aftermath of Hurricanes Maria and Irma through Puerto Rico.	\$ 507.00	2.7	\$ 1,368.90
2/19/2018	Ramos, Edwin	Manager	Review of the correspondence audit workstreams timeline due to the changes made after Hurricanes Maria and Irma Puerto Rico as established in Informative Bulletin 18-07.	\$ 507.00	2.6	\$ 1,318.20
2/19/2018	Ramos, Edwin	Manager	Review comparative Exhibit of the new proposed Tax Incentives Code with the original incentives laws, as per request of R. Cruz (Hacienda).	\$ 507.00	2.9	\$ 1,470.30
2/19/2018	Rodriguez, Felipe	Manager	Updated analysis outlining the changes on the proposed PR tax reform for meeting with F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.6	\$ 811.20
2/19/2018	Rodriguez, Felipe	Manager	Updated analysis with additional information related to corporate tax incentives on the proposed PR tax reform for meeting with F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.9	\$ 963.30

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
2/19/2018	Torres, Jose	Associate	Work on presentation about the comparison between the Act 74-2010 and the new proposed Tax Incentives Code, as per request of R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.9	\$ 1,061.40
2/19/2018	Torres, Jose	Associate	Update presentation related to Act 74-2010 and the new proposed Tax Incentives Code to incorporate suggestions from R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.7	\$ 988.20
2/20/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding airline collaborative incentive policy.	\$ 429.00	1.7	\$ 729.30
2/20/2018	Gil Diaz, Pablo	Senior Associate	Prepare analysis of the airline collaborative incentive policy to analyze possible reductions in tax benefits as part of the tax reform.	\$ 429.00	1.9	\$ 815.10
2/20/2018	Gil Diaz, Pablo	Senior Associate	Review report regarding the Agricultural Enterprises Development Administration to be used for the analysis of the reduction of tax benefits, part of the tax reform, as requested by for R. Cruz (Sub-Secretary of PR Internal Revenue).	\$ 429.00	3.1	\$ 1,329.90
2/20/2018	Gil Diaz, Pablo	Senior Associate	Update tax benefit and tax grant table analysis with latest information provided by DDEC that will be used as part of the reduction of tax benefits included on the Tax Reform.	\$ 429.00	2.6	\$ 1,115.40
2/20/2018	Marquez, Harry	Partner	Meet with F. Pares (PR Internal Revenue Assistant Secretary) to assist with supporting documentation of the financing sources that will be used to cover the cost associated with the tax reform, requested by the Financial Oversight and Management Board.	\$ 621.00	0.9	\$ 558.90
2/20/2018	Marquez, Harry	Partner	Meet with F. Pares (PR Internal Revenue Assistant Secretary), D. Rodriguez and E. Centeno (all from PR Treasury Department) to discuss status of correspondence audits and informative bulletin to establish due date to submit information requested.	\$ 621.00	2.1	\$ 1,304.10
2/20/2018	Marquez, Harry	Partner	Meet with R. Cruz (PR Internal Revenue Sub-Secretary), L. Perez, B. Alvarez (all from PR Treasury Department), E. Ramos (from Deloitte) to work on tax incentives analysis for FY19 and FY 20.	\$ 621.00	5.0	\$ 3,105.00
2/20/2018	Ramos, Edwin	Manager	Meet with R. Cruz, L. Perez, B. Alvarez (Hacienda), H. Marquez (Deloitte) to work on the tax incentives analysis for Fiscal Year 2019 and 2020.	\$ 507.00	5.0	\$ 2,535.00
2/20/2018	Ramos, Edwin	Manager	Research regarding Tourism Tax Incentive Law to understand top amount of incentive that can be provided by such act.	\$ 507.00	1.9	\$ 963.30

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Date	Professional	Level	Description	Rate	Hours	Fees
2/20/2018	Ramos, Edwin	Manager	Research regarding Green Energy Tax Incentive Law to understand top amount of incentive that can be provided by such act.	\$ 507.00	1.4	\$ 709.80
2/20/2018	Rodriguez, Felipe	Manager	Review draft letter addressed to the Governor of Puerto Rico presenting the economic data calculations and update on the "cost of tax Incentives" to assess if changes were incorporated as requested by F. Pares (PR Treasury Dept.).	\$ 507.00	1.4	\$ 709.80
2/20/2018	Rodriguez, Felipe	Manager	Updated analysis supporting the changes related to the excise tax issues on the proposed PR tax reform for meeting with F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.1	\$ 557.70
2/20/2018	Torres, Jose	Associate	Prepare research to ascertain the current codification of the Airlines Incentives Act, as requested by R. Cruz (under secretary of the PR Treasury).	\$ 366.00	2.9	\$ 1,061.40
2/20/2018	Torres, Jose	Associate	Update presentation to incorporate changes related to Act 74-2010 and the new proposed Tax Incentives Code, as per request of R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.7	\$ 988.20
2/20/2018	Torres, Jose	Associate	Update analysis regarding the changes to Act 74-2010 and the new proposed Tax Incentives Code, as per request of R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.6	\$ 951.60
2/21/2018	Gil Diaz, Pablo	Senior Associate	Meet with M. Valentín (PR Treasury Department Fiscal Audit Bureau), E. Ramos (Deloitte) to discuss the status of closed cases, pending cases, total payments, payment plans, among others items related to the correspondence audits initiative.	\$ 429.00	1.9	\$ 815.10
2/21/2018	Gil Diaz, Pablo	Senior Associate	Meet with E. Centeno (Fiscal Audit Bureau Director from the PR Treasury Department) to discuss information needed related to the correspondence audits to complete the January 2018 Scorecard Report.	\$ 429.00	1.1	\$ 471.90
2/21/2018	Gil Diaz, Pablo	Senior Associate	Update the correspondence income audit work streams to reflect recommendations provided by F. Parés (PR Internal Revenue and Tax Policy) regarding the extension of time due to the aftermath of Hurricanes Maria and Irma through Puerto Rico.	\$ 429.00	2.8	\$ 1,201.20
2/21/2018	Gil Diaz, Pablo	Senior Associate	Research regarding Cruise Industry Incentive Act (Act 113-2011) to assess whether said Act grant tax credits as part of the reduction analysis that will be used for the tax reform.	\$ 429.00	2.6	\$ 1,115.40

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Date	Professional	Level	Description	Rate	Hours	Fees
2/21/2018	Marquez, Harry	Partner	Meet with F. Pares (PR Internal Revenue), E. Ríos (PR Treasury Department), F. Batlle (Ankura), G. Portela (AAFAF) to discuss and review baselines of tax credits, cash grants and exemptions to be used for the pay for of the tax reform.	\$ 621.00	6.0	\$ 3,726.00
2/21/2018	Ramos, Edwin	Manager	Meet with M. Valentin (PR Treasury Dept.), P. Gil (Deloitte) to discuss the status of closed cases, pending cases, total payments, payment plans, among others items related to the correspondence audits initiative.	\$ 507.00	1.9	\$ 963.30
2/21/2018	Ramos, Edwin	Manager	Work on supporting work paper for the analysis prepared for the tax credit and tax incentive estimated cost, as requested by R. Cruz (Hacienda).	\$ 507.00	2.6	\$ 1,318.20
2/21/2018	Ramos, Edwin	Manager	Review of mathematical error notice letter to be able to provide comments to J. Rohena (Hacienda), part of the correspondence audit revenue initiative.	\$ 507.00	2.9	\$ 1,470.30
2/21/2018	Ramos, Edwin	Manager	Research regarding Agricultural Tax Incentive Law to confirm top amount of incentive that can be provided by such act.	\$ 507.00	0.8	\$ 405.60
2/21/2018	Rodriguez, Felipe	Manager	Revise report containing aspects on tax reform policies discussed in the paper "Growth-oriented tax policy reform" as per request of F. Pares (PR - Under Secretary of Treasury).	\$ 507.00	1.2	\$ 608.40
2/21/2018	Rodriguez, Felipe	Manager	Review summary report supporting the changes on the proposed PR tax reform for meeting with F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.2	\$ 608.40
2/21/2018	Torres, Jose	Associate	Prepare analysis on the costs of incentives presented by the PR Treasury in comparison with the cost of incentives provided by AAFAF before presentation to the Governor of PR as requested by R. Cruz (Under Secretary of the Treasury).	\$ 366.00	1.8	\$ 658.80
2/21/2018	Torres, Jose	Associate	Work on Exhibit to document the Cost of Cash Grants over a year as approved by each applicable Incentives Act and as supported by budget to be presented before the Governor of Puerto Rico as requested by R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.6	\$ 951.60

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Date	Professional	Level	Description	Rate	Hours	Fees
2/21/2018	Torres, Jose	Associate	Update Exhibit to document the Cost of Cash Grants over a year as approved by each applicable Incentives Act and as supported by budget to be presented before the Governor of Puerto Rico as requested by R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.8	\$ 1,024.80
2/21/2018	Torres, Jose	Associate	Prepare analysis on the cost of Tax Exemptions over a year as approved by each applicable Incentives Acts to be presented before the Governor of Puerto Rico as requested by R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.9	\$ 1,061.40
2/22/2018	Gil Diaz, Pablo	Senior Associate	Update the correspondence income audit work streams to consolidate all the audit outcomes scenarios, as requested by F. Parés (Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 429.00	2.2	\$ 943.80
2/22/2018	Gil Diaz, Pablo	Senior Associate	Update Mathematical Error Notice template related to sales and use tax credits to incorporate additional comments provided by J. Rohena (from Puerto Rico Treasury Department), as part of the correspondence initiatives.	\$ 429.00	2.6	\$ 1,115.40
2/22/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding Employment Security Act (Act 52-1991) to be used for the analysis of the reduction of tax benefits for the tax reform.	\$ 429.00	1.3	\$ 557.70
2/22/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding Housing and Rehabilitation for Rent Act (Act 140-2001) for the analysis of the reduction of tax credits, tax benefits and tax grants.	\$ 429.00	1.7	\$ 729.30
2/22/2018	Gil Diaz, Pablo	Senior Associate	Prepare February 19 thru February 23 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.4	\$ 600.60
2/22/2018	Ramos, Edwin	Manager	Meet with J. Rohenna (Hacienda) to discuss draft of the mathematical error notice letter, part of the correspondence audit revenue initiative.	\$ 507.00	2.7	\$ 1,368.90
2/22/2018	Ramos, Edwin	Manager	Review document regarding analysis of the tax credits and benefits provided by incentives tax laws, as requested by R. Cruz (Hacienda).	\$ 507.00	2.8	\$ 1,419.60
2/22/2018	Ramos, Edwin	Manager	Review copy of tax incentive law provided by R. Cruz (Hacienda) to be able to prepare supporting schedule for the tax credit and cash grants analysis.	\$ 507.00	2.6	\$ 1,318.20



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Date	Professional	Level	Description	Rate	Hours	Fees
2/22/2018	Rodriguez, Felipe	Manager	Update to summary report supporting the changes on the proposed PR tax reform for meeting with F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.8	\$ 405.60
2/22/2018	Torres, Jose	Associate	Update on Lines 18-25 of Form SC 2915 as presented in an illustration on "PRTD's Reseller Certificate Tax Notification Letter-draft" as requested by F. Pares (Assistant Secretary of the PR Treasury Department).	\$ 366.00	1.4	\$ 512.40
2/22/2018	Torres, Jose	Associate	Work on PDF supporting documentation of Act 46, 225, 42, and 12 of the cost of cash grants over a year as approved by each applicable Incentives laws and supported by budget to be presented before the Governor of Puerto Rico.	\$ 366.00	2.2	\$ 805.20
2/22/2018	Torres, Jose	Associate	Work on supporting documentation of Act 171, 83, 95, 52 & 54 as part of the report "Cost of tax cash grants over a year as approved by each applicable Incentives laws & supported by budget" to be presented before the Governor of Puerto Rico.	\$ 366.00	2.2	\$ 805.20
2/22/2018	Torres, Jose	Associate	Work on supporting documentation of Act 178, 20, & 113 related "Cash Grants" as part of the presentation "The Cost of Tax Incentives" addressed to the Governor of PR, as requested by R. Cruz (Under Secretary of the Treasury).	\$ 366.00	1.1	\$ 402.60
2/22/2018	Torres, Jose	Associate	Work on supporting documentation of Act 27, 1, 302, 212, 183, 77, 83, & 168 related "Tax Credits" as part of the presentation "The Cost of Tax Incentives" addressed to the Governor of PR, as requested by R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.1	\$ 768.60
2/22/2018	Torres, Jose	Associate	Work on supporting documentation of Act 135, 73, 108, 74, 140, 225, 159, & 187 related "Tax Credits" as part of the presentation "The Cost of Tax Incentives" addressed the Governor of PR, as requested by R. Cruz (Under Secretary of the Treasury).	\$ 366.00	1.9	\$ 695.40
2/23/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding Agricultural Incentives Act (Act 225-1995) for the analysis of the reduction of tax benefits, as part of the tax reform.	\$ 429.00	2.8	\$ 1,201.20
2/23/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding Green Energy Act (Act 83-2010) for the analysis of the reduction of tax benefits as part of the tax reform.	\$ 429.00	2.6	\$ 1,115.40

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2/23/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding Manufacture Industry Act (Act 135-1997) for the analysis of the reduction of tax benefits as part of the tax reform.	\$ 429.00	2.7	\$ 1,158.30
2/23/2018	Marquez, Harry	Partner	Meeting R. Cruz, E. Rios (Hacienda), A.Shepanik (E&Y), Edgar (OFB), and E. Ramos (Deloitte) to discuss tax incentives analysis.	\$ 621.00	1.5	\$ 931.50
2/23/2018	Marquez, Harry	Partner	Review baselines of the tax benefits that will be used for the pay for of the Puerto Rico tax reform.	\$ 621.00	1.2	\$ 745.20
2/23/2018	Marquez, Harry	Partner	Review information related to tax incentives that will be discussed with the team of E&Y and the Financial Oversight and Management Board.	\$ 621.00	1.4	\$ 869.40
2/23/2018	Ramos, Edwin	Manager	Meeting with R. Cruz, E. Rios (Hacienda), A.Shepanik (E&Y), Edgar (OFMB), and H. Marquez (Deloitte) to discuss tax incentives analysis.	\$ 507.00	1.5	\$ 760.50
2/23/2018	Ramos, Edwin	Manager	Compare tax credit analysis prepared by third party and the analysis made by Hacienda to be able to prepare summary report on differences, as requested by R. Cruz (Hacienda).	\$ 507.00	2.8	\$ 1,419.60
2/23/2018	Ramos, Edwin	Manager	Prepare summary report on difference between third party and Hacienda analysis of the tax credits and cash grants provided by the incentive laws.	\$ 507.00	2.1	\$ 1,064.70
2/23/2018	Ramos, Edwin	Manager	Meet with R. Cruz (Hacienda) to discuss the work paper prepare to support the tax credit, cash grant and analysis made regarding the tax benefits of the incentive laws.	\$ 507.00	1.6	\$ 811.20
2/23/2018	Rodriguez, Felipe	Manager	Update Excel Table tracking the changes on the proposed PR tax reform for F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.2	\$ 608.40
2/23/2018	Rodriguez, Felipe	Manager	Review analysis regarding tax credit that would be used to pay for the Puerto Rico tax reform, as requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.3	\$ 659.10
2/23/2018	Torres, Jose	Associate	Work on supporting documentation on the Budget of Agriculture & Entrepreneur Cash Grants, as part of the presentation "The Cost of Tax Incentives" addressed to the Governor of PR as requested by R. Cruz (Under Secretary of the Treasury).	\$ 366.00	2.4	\$ 878.40
2/23/2018	Torres, Jose	Associate	Analysis of economic data validation of cash grants related to the Cost of Tax Incentives, as requested by R. Cruz(Under Secretary of the Treasury).	\$ 366.00	2.6	\$ 951.60

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Date	Professional	Level	Description	Rate	Hours	Fees
2/23/2018	Torres, Jose	Associate	Work on economic analysis of tax credits related to "the Cost of Tax Incentives" for presentation before the Governor of PR as requested by R. Cruz(Under Secretary of the Treasury) .	\$ 366.00	2.6	\$ 951.60
2/23/2018	Torres, Jose	Associate	Draft letter presenting the economic data calculations regarding the cost of tax Incentives, to be presented to the Governor of Puerto Rico, as requested by F. Pares (Assistant Secretary of the PR Treasury Department).	\$ 366.00	1.8	\$ 658.80
2/24/2018	Marquez, Harry	Partner	Review baselines of tax credits, cash grants and exemptions to be used as the financing sources of the proposed tax reform.	\$ 621.00	2.3	\$ 1,428.30
2/24/2018	Rodriguez, Felipe	Manager	Revise presentation to reflect financing sources that will be used to cover the costs associated with the Puerto Rico tax reform for R. Rosselló (Governor of PR).	\$ 507.00	1.7	\$ 861.90
2/26/2018	Gil Diaz, Pablo	Senior Associate	Review presumptive tax scheme analysis to be able to prepare a presentation related to the alternative minimum tax for corporations for R. Maldonado (Puerto Rico Internal Revenue Secretary) and G. Porttela (Director of AAFAF).	\$ 429.00	2.4	\$ 1,029.60
2/26/2018	Gil Diaz, Pablo	Senior Associate	Review changes in the Puerto Rico tax reform regarding the alternative minimum tax for corporations to be able to prepare a presentation for R. Maldonado (PR Internal Revenue Secretary) and G. Porttela (Director of AAFAF).	\$ 429.00	2.7	\$ 1,158.30
2/26/2018	Gil Diaz, Pablo	Senior Associate	Prepare presentation related to the changes on alternative minimum tax for corporations presented in the new Puerto Rico tax reform for R. Maldonado (Puerto Rico Internal Revenue Secretary) and G. Porttela (Director of AAFAF).	\$ 429.00	3.2	\$ 1,372.80
2/26/2018	Gil Diaz, Pablo	Senior Associate	Research regarding the earned income tax credit in order to be able to prepare various examples of individual income tax for R. Rosselló (Governor of Puerto Rico).	\$ 429.00	1.7	\$ 729.30
2/26/2018	Marquez, Harry	Partner	Review new rules pursuant to proposed Puerto Rico Tax Reform in order to be able to review calculation of the Alternative Minimum Tax for corporations.	\$ 621.00	2.9	\$ 1,800.90
2/26/2018	Marquez, Harry	Partner	Review calculation of the Alternative Minimum Tax for corporations based on the new rules pursuant to proposed Puerto Rico Tax Reform.	\$ 621.00	2.7	\$ 1,676.70

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2/26/2018	Marquez, Harry	Partner	Review presentation requested by F. Pares (Hacienda) that will be provided to the Governor of Puerto Rico regarding the proposed Tax Reform.	\$ 621.00	2.9	\$ 1,800.90
2/26/2018	Ramos, Edwin	Manager	Analysis of calculation of the Alternative Minimum Tax for corporations based on the new rules pursuant to proposed tax reform.	\$ 507.00	2.9	\$ 1,470.30
2/26/2018	Ramos, Edwin	Manager	Update to calculation of the Alternative Minimum Tax for corporations based on the new rules pursuant to proposed tax reform.	\$ 507.00	2.7	\$ 1,368.90
2/26/2018	Ramos, Edwin	Manager	Review presentation related to the changes on alternative minimum tax for corporations presented in the new Puerto Rico tax reform for R. Maldonado (Puerto Rico Internal Revenue Secretary).	\$ 507.00	2.6	\$ 1,318.20
2/26/2018	Rodriguez, Felipe	Manager	Review analysis of "Presumptive Tax" paper to include a brief in the presentation "Pay for - Reforma Contributiva" addressed to the governor of PR, as requested by F. Pares(Assistant Secretary of the PR Treasury)	\$ 507.00	2.2	\$ 1,115.40
2/26/2018	Torres, Jose	Associate	Analysis of Presumptive Tax to be able to include a summary in presentation regarding the tax reform payoff, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.1	\$ 768.60
2/26/2018	Torres, Jose	Associate	Update presentation regarding the presumptive tax included on the proposed tax reform with additional data received for the governor of PR, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.7	\$ 622.20
2/27/2018	Gil Diaz, Pablo	Senior Associate	Prepare income tax calculations for individuals under the rates of the actual PR Internal Revenue Code and the proposed PR Tax Reform to be provided to R. Rosselló (Governor of Puerto Rico).	\$ 429.00	2.6	\$ 1,115.40
2/27/2018	Gil Diaz, Pablo	Senior Associate	Prepare presentation of income tax examples in which compares the individuals rates of the actual PR Internal Revenue Code and the proposed PR Tax Reform.	\$ 429.00	2.4	\$ 1,029.60
2/27/2018	Gil Diaz, Pablo	Senior Associate	Meeting with E. Rio, R. Maldonado, F. Pares (PR Internal Revenue), H. Marquez, F. Rodriguez (Deloitte) to discuss presentation regarding the Puerto Rico Tax Reform that will be presented to the Financial Oversight Board.	\$ 429.00	1.3	\$ 557.70

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2/27/2018	Gil Diaz, Pablo	Senior Associate	Prepare table of incentives reduction and alternatives to finance the Puerto Rico deficit for fiscal year 2019 and 2020 for F. Pares (Assistant secretary of the PR Internal Revenue), as part of the Puerto Rico tax reform.	\$ 429.00	1.2	\$ 514.80
2/27/2018	Marquez, Harry	Partner	Update calculation of the Alternative Minimum Tax for corporations in order to be in compliance with the new rules pursuant to proposed Puerto Rico Tax Reform.	\$ 621.00	2.3	\$ 1,428.30
2/27/2018	Marquez, Harry	Partner	Review calculation of winners and losers taxpayers under the revised Puerto Rico Tax Reform for R. Maldonado (Internal Revenue Secretary).	\$ 621.00	1.9	\$ 1,179.90
2/27/2018	Marquez, Harry	Partner	Review memorandum for Governor of Puerto Rico which discusses the proposed Puerto Rico Tax Reform, presumptive tax, and source of revenues to cover tax reform costs as requested by F. Pares (Hacienda).	\$ 621.00	2.6	\$ 1,614.60
2/27/2018	Marquez, Harry	Partner	Meeting with E. Rios, R. Maldonado, F. Pares (PR Internal Revenue), P. Gil, F. Rodriguez (Deloitte) to discuss presentation regarding the Puerto Rico Tax Reform that will be presented to the Financial Oversight Board.	\$ 621.00	1.3	\$ 807.30
2/27/2018	Ramos, Edwin	Manager	Review Presumption Tax presentation that will be presented before the governor of PR as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 507.00	3.0	\$ 1,521.00
2/27/2018	Rodriguez, Felipe	Manager	Meeting with E. Rios (PR Internal Revenue economist), R. Maldonado (PR Internal Revenue Secretary), F. Pares (PR Internal Revenue Assistant Secretary), H. Marquez and P. Gil (all from Deloitte) to discuss presentation regarding the Puerto Rico Tax Reform that will be presented to the Financial Oversight Board.	\$ 507.00	1.3	\$ 659.10
2/28/2018	Gil Diaz, Pablo	Senior Associate	Prepare presentation regarding the conceptual framework of the tax reform for R. Maldonado (PR Internal Revenue Secretary) and F. Parés (PR Internal Revenue Assistant) for meeting with the Governor of Puerto Rico.	\$ 429.00	2.7	\$ 1,158.30
2/28/2018	Gil Diaz, Pablo	Senior Associate	Prepare February 26 thru March 2 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.4	\$ 600.60

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2/28/2018	Gil Diaz, Pablo	Senior Associate	Meeting with W. Murad (from Puerto Rico Treasury Department) to discuss issues with the individual income tax return data regarding the dependents credits and earning income tax credit, to be able to prepare of examples for F. Pares (PR Internal Revenue Assistant Secretary).	\$ 429.00	2.1	\$ 900.90
2/28/2018	Gil Diaz, Pablo	Senior Associate	Review information provided by E. Ríos (Puerto Rico Treasury Department Economist Director) regarding income tax information of individuals in order to prepare examples for a presentation to the Governor of Puerto Rico.	\$ 429.00	3.1	\$ 1,329.90
2/28/2018	Marquez, Harry	Partner	Call with F. Parés (PR Internal Revenue Assistant Secretary), E. Ríos (economist from PR Treasury Department), P. Soto (AAFAF), A. Matos, J. Gonzalez and N. Jaresko (Oversight Fiscal Board) to discuss proposed PR Tax Reform and financing source of the revenue changes.	\$ 621.00	2.3	\$ 1,428.30
2/28/2018	Marquez, Harry	Partner	Prepare presentation of proposed PR Tax Reform to be used in conference call with Oversight Fiscal Board.	\$ 621.00	3.0	\$ 1,863.00
2/28/2018	Ramos, Edwin	Manager	Update summary presentation regarding financing sources needed to cover the new tax reform costs, as requested by F. Pares (Hacienda).	\$ 507.00	2.8	\$ 1,419.60
2/28/2018	Rodriguez, Felipe	Manager	Review presentation regarding the conceptual framework of the tax reform for R. Maldonado (PR Internal Revenue Secretary) and F. Parés (PR Internal Revenue Assistant) for meeting with the Governor of Puerto Rico.	\$ 507.00	1.6	\$ 811.20
3/1/2018	Gil Diaz, Pablo	Senior Associate	Review the new fiscal plan issued by the Government of Puerto Rico on January 12, 2017 to update the data that supports the numbers presented on the fiscal plan.	\$ 429.00	2.3	\$ 986.70
3/1/2018	Gil Diaz, Pablo	Senior Associate	Update back-up table with additional information and calculations regarding fiscal terminals, internet sales tax and correspondence audits to support the new fiscal plan issued by the Government of Puerto Rico on January 12, 2017.	\$ 429.00	2.8	\$ 1,201.20
3/1/2018	Gil Diaz, Pablo	Senior Associate	Review information provided by E. Centeno (Fiscal Audit Bureau Director from the PR Treasury Department) related to the correspondence audits to complete the January 2018 Scorecard Report.	\$ 429.00	1.9	\$ 815.10

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
3/1/2018	Gil Diaz, Pablo	Senior Associate	Update the January 2018 Scorecard Report with information provided by E. Centeno (Fiscal Audit Bureau Director from the PR Treasury Department) related to the correspondence audits.	\$ 429.00	2.3	\$ 986.70
3/1/2018	Marquez, Harry	Partner	Research information requested by the Financial Oversight and Management Board related to the reduction of tax incentives and financing sources of the proposed tax reform for FY21 and FY23.	\$ 621.00	1.2	\$ 745.20
3/1/2018	Marquez, Harry	Partner	Prepare memo to summarize the conference call held with the Financial Oversight Fiscal Board regarding the proposed tax reform and its financing sources.	\$ 621.00	2.4	\$ 1,490.40
3/1/2018	Marquez, Harry	Partner	Review supporting worksheet for revenue measures included in the New Fiscal Plan for Puerto Rico (version 2.1).	\$ 621.00	0.9	\$ 558.90
3/1/2018	Ramos, Edwin	Manager	Update to worksheet with support of the revenue initiatives showed on the new fiscal plan issued by the Government of Puerto Rico on January 12, 2017.	\$ 507.00	2.8	\$ 1,419.60
3/1/2018	Ramos, Edwin	Manager	Call with T. Murphy (Ankura) to discuss information requested regarding the revenue measures included on the revised fiscal plan.	\$ 507.00	1.1	\$ 557.70
3/1/2018	Ramos, Edwin	Manager	Analysis of new fiscal plan issued by the Government of Puerto Rico on January 12, 2017 to be able to update supports regarding the revenue measures.	\$ 507.00	2.7	\$ 1,368.90
3/1/2018	Ramos, Edwin	Manager	Work on supporting report of the revenue initiatives to include information provided by C. Freire (Hacienda).	\$ 507.00	2.2	\$ 1,115.40
3/1/2018	Rodriguez, Felipe	Manager	Review analysis on Dependent Credit Calculation to be able to work on presentation for the Governor of PR as requested by F. Pares (Assistant Secretary of the PR Treasury Department).	\$ 507.00	1.2	\$ 608.40
3/1/2018	Torres, Jose	Associate	Prepare analysis on sections I & II of the New Fiscal Plan for Puerto Rico, as Revised on January 24, 2018, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.9	\$ 1,061.40
3/1/2018	Torres, Jose	Associate	Prepare analysis on sections III of the New Fiscal Plan for Puerto Rico, as Revised on January 24, 2018, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.4	\$ 878.40

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Date	Professional	Level	Description	Rate	Hours	Fees
3/1/2018	Torres, Jose	Associate	Research on viability to obtain Act 154 (4% Excise Tax on certain transaction between related entities) Entities' Distributed Dividends from taxpayer's records available in the PR Treasury, as requested by R. Cruz (Under Secretary of the PR Treasury).	\$ 366.00	2.6	\$ 951.60
3/1/2018	Torres, Jose	Associate	#N/A	\$ 366.00	1.1	\$ 402.60
3/1/2018	Torres, Jose	Associate	#N/A	\$ 366.00	0.9	\$ 329.40
3/2/2018	Gil Diaz, Pablo	Senior Associate	Prepare a work stream of the revenue initiatives for meeting with H. Marquez (from Deloitte) to discuss the status of each initiative and coordinate next steps to continue the revenue progress.	\$ 429.00	1.9	\$ 815.10
3/2/2018	Gil Diaz, Pablo	Senior Associate	Update back-up table with additional information and calculations regarding installment agreements, large taxpayer cases and call center to support the new fiscal plan issued by the Government of Puerto Rico on January 12, 2017.	\$ 429.00	2.1	\$ 900.90
3/2/2018	Gil Diaz, Pablo	Senior Associate	Update back-up table with additional information and calculations regarding medical marijuana tax to support the new fiscal plan issued by the Government of Puerto Rico on January 12, 2017.	\$ 429.00	2.1	\$ 900.90
3/2/2018	Gil Diaz, Pablo	Senior Associate	Meeting with H. Marquez, E. Ramos and J. Torres (all from Deloitte) to discuss status of each revenue initiative in order to be able to provide indicators of revenues to R. Maldonado (Hacienda).	\$ 429.00	0.6	\$ 257.40
3/2/2018	Gil Diaz, Pablo	Senior Associate	Review new data provided by E. Ríos (PR Treasury Department) to prepare presentation of various examples of individual income tax under the new tax reform for F. Parés (PR Internal Revenue).	\$ 429.00	1.8	\$ 772.20
3/2/2018	Gil Diaz, Pablo	Senior Associate	Work on exhibit to be able to calculate the tax liability of various individuals under the new tax reform with new parameters provided by E. Ríos (PR Treasury Department) for presentation for F. Parés (PR Internal Revenue).	\$ 429.00	2.1	\$ 900.90
3/2/2018	Marquez, Harry	Partner	Call with F. Parés (PR Internal Revenue Assistant Secretary), E. Ríos (economist from PR Treasury Department), A. Chepanik (from E&Y) and J. Davis (from Mckinsey) to discuss the proposed tax reform.	\$ 621.00	1.1	\$ 683.10
3/2/2018	Marquez, Harry	Partner	Review changes to Alternative Minimum Tax for corporations to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	0.3	\$ 186.30



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Date	Professional	Level	Description	Rate	Hours	Fees
3/2/2018	Marquez, Harry	Partner	Meeting with P. Gil, E. Ramos and J. Torres (all from Deloitte) to discuss status of each revenue initiative in order to be able to provide indicators of revenues to R. Maldonado (Hacienda).	\$ 621.00	0.6	\$ 372.60
3/2/2018	Marquez, Harry	Partner	Review individual income tax calculation of winners and losers taxpayers regarding proposed PR Tax Reform.	\$ 621.00	2.1	\$ 1,304.10
3/2/2018	Ramos, Edwin	Manager	Review Dependent Credit Calculation that will be used for a presentation before the Governor of PR as requested by F. Pares(Assistant Secretary of the PR Treasury Department).	\$ 507.00	2.8	\$ 1,419.60
3/2/2018	Ramos, Edwin	Manager	Meeting with H. Marquez, P. Gil and J. Torres (all from Deloitte) to discuss status of each revenue initiative.	\$ 507.00	0.6	\$ 304.20
3/2/2018	Ramos, Edwin	Manager	Review report provided by E. Ríos (PR Treasury Dept.) regarding individual income tax return historical information to be able to prepare presentation of individual scenarios under the new tax reform for F. Parés (PR Internal Revenue).	\$ 507.00	2.9	\$ 1,470.30
3/2/2018	Ramos, Edwin	Manager	Review Earned Income Tax Credit Calculation that will be used for a presentation before the Governor of PR as requested by F. Pares(Assistant Secretary of the PR Treasury Department).	\$ 507.00	1.9	\$ 963.30
3/2/2018	Rodriguez, Felipe	Manager	Research Sales and Use Tax Exemption for Government Agencies as part of the Tax Reform Bill as requested by F. Parés (PR Internal Revenue Sub-Secretary)	\$ 507.00	0.3	\$ 152.10
3/2/2018	Torres, Jose	Associate	Meeting with H. Marquez, P. Gil and E. Ramos (all from Deloitte) to discuss status of each revenue initiative.	\$ 366.00	0.6	\$ 219.60
3/2/2018	Torres, Jose	Associate	Prepare analysis on Dependent Credit Calculation to be able to work on presentation for the Governor of PR as requested by F. Pares(Assistant Secretary of the PR Treasury Department).	\$ 366.00	2.2	\$ 805.20
3/2/2018	Torres, Jose	Associate	Work on analysis of the Earned Income Tax Credit Calculation to be presented before the Governor of PR as requested by F. Pares(Assistant Secretary of the PR Treasury).	\$ 366.00	0.8	\$ 292.80
3/3/2018	Gil Diaz, Pablo	Senior Associate	Prepare presentation of various examples of the impact of the income tax for individuals under the new tax reform for F. Parés (Assistant Secretary of the PR Internal Revenue).	\$ 429.00	1.9	\$ 815.10

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Date	Professional	Level	Description	Rate	Hours	Fees
3/3/2018	Marquez, Harry	Partner	Review presentation for R. Rosselló (Governor of Puerto Rico) regarding winners and losers taxpayers impacted by proposed PR Tax Reform.	\$ 621.00	2.3	\$ 1,428.30
3/3/2018	Marquez, Harry	Partner	Update to presentation for R. Rosselló (Governor) regarding the winners and losers summary under the new tax reform.	\$ 621.00	2.7	\$ 1,676.70
3/3/2018	Marquez, Harry	Partner	Review supporting analysis of the proposed PR tax reform related to the cost and its financing sources in order to discuss with R. Maldonado (PR Internal Revenue Secretary).	\$ 621.00	2.8	\$ 1,738.80
3/3/2018	Ramos, Edwin	Manager	Prepare presentation that will be presented to Governor regarding winners and losers taxpayers impacted by proposed PR tax reform, as requested by F. Pares (Hacienda).	\$ 507.00	2.8	\$ 1,419.60
3/3/2018	Ramos, Edwin	Manager	Update to presentation for R. Rosselló (Governor of Puerto Rico) regarding winners and losers taxpayers impacted by proposed PR tax reform based on feedback received from F. Pares (Hacienda).	\$ 507.00	2.2	\$ 1,115.40
3/3/2018	Torres, Jose	Associate	Draft Presentation on Tax Calculation Examples 1 thru 4, following the provisions of the Proposed Tax Reform to be presented before the Governor of PR, as requested by F. Pares (Assistant Secretary of the PR Treasury Department).	\$ 366.00	2.3	\$ 841.80
3/3/2018	Torres, Jose	Associate	Draft Presentation on Tax Calculation Examples 5 thru 8, following the provisions of the Proposed Tax Reform to be presented before the Governor of PR, as requested by F. Pares (Assistant Secretary of the PR Treasury Department).	\$ 366.00	2.1	\$ 768.60
3/3/2018	Torres, Jose	Associate	Draft Presentation summarizing the Tax Liability Calculation Examples 6 thru 8 following the provisions of the Proposed Tax Reform to be presented before the Governor of PR, as requested by F. Pares (Assistant Secretary of the PR Treasury Department).	\$ 366.00	2.6	\$ 951.60
3/4/2018	Marquez, Harry	Partner	Meet with R. Maldonado, F. Parés (PR Internal Revenue) and E. Ríos (PR Treasury Department) to discuss tax reform and supporting documentation.	\$ 621.00	2.5	\$ 1,552.50
3/4/2018	Marquez, Harry	Partner	Meet with R. Maldonado, F. Parés (PR Internal Revenue), E. Ríos (PR Treasury Dept.), A. Chapanik (E&Y), J. Davis (Mckinsey) and M. Laboy (Dept. of Economic Development and Commerce) to discuss workplan for the Board to evaluate tax reform proposal.	\$ 621.00	3.9	\$ 2,421.90

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Date	Professional	Level	Description	Rate	Hours	Fees
3/5/2018	Gil Diaz, Pablo	Senior Associate	Review AMT computation for Corporation related to the Puerto Rico Tax Reform as requested by R. Maldonado (PR Internal Revenue Secretary).	\$ 429.00	2.8	\$ 1,201.20
3/5/2018	Gil Diaz, Pablo	Senior Associate	Review the Tax Compliance Fee document to update calculation formulas and include additional comments to support projections of the collections included in the Puerto Rico Fiscal Plan.	\$ 429.00	2.8	\$ 1,201.20
3/5/2018	Gil Diaz, Pablo	Senior Associate	Review the proposed tax reform changes (proposed Bill) to update support analysis of the revenues for fiscal year 2018 and 2019 as requested by F. Pares (PR Internal Revenue Assistant Secretary).	\$ 429.00	2.8	\$ 1,201.20
3/5/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding previous sales and use tax notice letters issued by the PR Treasury Department in order to assist with the preparation of the correspondence audits letters for sales and use tax credit.	\$ 429.00	1.3	\$ 557.70
3/5/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue), E. Ríos (PR Treasury Department) E. Ramos (Deloitte) to review Alternative Minimum Tax for corporations calculation.	\$ 621.00	4.1	\$ 2,546.10
3/5/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary), E. Ríos (economist from PR Treasury Department), E. Ramos (Deloitte) and Department of Economic Development and Commerce Team to discuss tax incentives reduction to be used as financing source for the proposed tax reform.	\$ 621.00	3.5	\$ 2,173.50
3/5/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary), E. Ríos (economist from PR Treasury Department), A. Chapanik (from E&Y) and J. Davis (from McKinsey) to go over the tax reform cost and financing sources.	\$ 621.00	3.2	\$ 1,987.20
3/5/2018	Morla, Marcos	Senior Manager	Review table related to changes in the Tax Incentives Code, specifically the Tourism Incentives Act as requested by R. Cruz (PR Treasury - Under Secretary), to be used as part of the Economic modeling of impact of changes on Tax Credits to be used as financing source of the proposed Tax Reform.	\$ 546.00	2.4	\$ 1,310.40
3/5/2018	Morla, Marcos	Senior Manager	Prepare changes to report and tables with information requested by Fiscal Board related to employment information for entities subject to tax under Section 154.	\$ 546.00	1.1	\$ 600.60

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Date	Professional	Level	Description	Rate	Hours	Fees
3/5/2018	Ramos, Edwin	Manager	Meet with F. Parés (PR Internal Revenue Assistant Secretary), E. Ríos (economist from PR Treasury Department), H. Marquez (Deloitte) to review Alternative Minimum Tax for corporations calculation.	\$ 507.00	4.1	\$ 2,078.70
3/5/2018	Ramos, Edwin	Manager	Meet with R. Cruz (Hacienda), A. Toro (Bluhaus), H. Rivera (V2A), D. Quiñonez (PWC), V. Santeliz (DDEC) to discuss cash incentives and credit reduction needed as part of the financing method for the new tax reform.	\$ 507.00	3.8	\$ 1,926.60
3/5/2018	Ramos, Edwin	Manager	Meet with F. Parés (PR Internal Revenue Assistant Secretary), E. Ríos (economist from PR Treasury Department), H. Marquez (Deloitte) and Department of Economic Development and Commerce Team to discuss tax incentives reduction to be used as financing method for the proposed tax reform.	\$ 507.00	3.5	\$ 1,774.50
3/5/2018	Rodriguez, Felipe	Manager	Analyze the proposed tax reform changes (proposed Bill) to update support analysis of the revenues for fiscal year 2018 and 2019 as requested by F. Pares (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.8	\$ 405.60
3/5/2018	Torres, Jose	Associate	Work on analysis on sections IV, page 44 thru 60, of the New Fiscal Plan for Puerto Rico, as Revised on January 24, 2018, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.6	\$ 951.60
3/5/2018	Torres, Jose	Associate	Work on analysis on sections IV, page 60 thru 72, of the New Fiscal Plan for Puerto Rico, as Revised on January 24, 2018, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.3	\$ 841.80
3/5/2018	Torres, Jose	Associate	Work on analysis on sections IV, page 78 thru 88, of the New Fiscal Plan for Puerto Rico, as Revised on January 24, 2018, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.2	\$ 805.20
3/6/2018	Gil Diaz, Pablo	Senior Associate	Prepare draft of the correspondence audits letters for sales and use tax credit as requested by F. Pares (PR Internal Revenue Assistant Secretary).	\$ 429.00	2.7	\$ 1,158.30
3/6/2018	Gil Diaz, Pablo	Senior Associate	Compare document provided by F. Pares (PR Internal Revenue) regarding amendments to the PR Internal Revenue Code with the proposed tax reform summary table to check whether each amended section were included on such summary.	\$ 429.00	3.0	\$ 1,287.00

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Date	Professional	Level	Description	Rate	Hours	Fees
3/6/2018	Gil Diaz, Pablo	Senior Associate	Meet with M. Diaz (Hacienda), A. Pantoja (PR Internal Revenue), J. Rohena (Hacienda) to discuss the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept. in order to prepare the work plan to establish audit processes for the correspondence audits.	\$ 429.00	2.3	\$ 986.70
3/6/2018	Gil Diaz, Pablo	Senior Associate	Update proposed tax reform summary table to incorporate various amendments to the Puerto Rico Internal Revenue Code for F. Pares (PR Internal Revenue Assistant Secretary).	\$ 429.00	2.6	\$ 1,115.40
3/6/2018	Marquez, Harry	Partner	Call with F. Parés (PR Internal Revenue), E. Ríos (PR Treasury Dept.), A. Chepanik (E&Y) and J. Davis (Mckinsey) to discuss feedback from the Financial Oversight and Management Board on information provided on the proposed tax reform working group sessions.	\$ 621.00	1.1	\$ 683.10
3/6/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary), E. Ríos (economist from PR Treasury Department), A. Chepanik (from E&Y), J. Davis (from Mckinsey), M. Laboy (from Department of Economic Development and Commerce) and A. Toro (Advisor from Department of Economic Development and Commerce) to discuss reduction of tax incentives to be used as financing method of the proposed tax reform.	\$ 621.00	2.4	\$ 1,490.40
3/6/2018	Marquez, Harry	Partner	Prepare supporting backup analysis regarding the "Cafeteria Plans" to be used to cover the proposed tax reform costs.	\$ 621.00	2.4	\$ 1,490.40
3/6/2018	Marquez, Harry	Partner	Prepare analysis supporting backup regarding alternative minimum tax for corporations that will be used as financing method for the proposed tax reform.	\$ 621.00	1.6	\$ 993.60
3/6/2018	Morla, Marcos	Senior Manager	Prepare changes to report previously submitted to the Fiscal Board with additional information provided by R. Cruz (PR Treasury) related to Tax Credit inventory to be used as part of the analysis of impact of the proposed changes on tax credits in the Incentives Code.	\$ 546.00	1.4	\$ 764.40
3/6/2018	Morla, Marcos	Senior Manager	Review presentation provided by third party related to summary of Revenue Initiatives and update collection estimates as provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs).	\$ 546.00	1.8	\$ 982.80

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Date	Professional	Level	Description	Rate	Hours	Fees
3/6/2018	Ramos, Edwin	Manager	Prepare correspondence audits letters for sales and use tax credit requested by F. Pares (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.8	\$ 1,419.60
3/6/2018	Ramos, Edwin	Manager	Review proposed tax reform project to prepare summary table to account for the amendments to the Puerto Rico Internal Revenue Code as requested by F. Pares (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.6	\$ 1,318.20
3/6/2018	Ramos, Edwin	Manager	Prepare supporting backup information regarding alternative minimum tax for corporations needed as the financing method of the proposed tax reform.	\$ 507.00	2.9	\$ 1,470.30
3/6/2018	Rodriguez, Felipe	Manager	Review document provided by F. Pares (PR Internal Revenue) regarding amendments to the PR Internal Revenue Code with the proposed tax reform summary table to check whether each amended section were included on such summary.	\$ 507.00	0.6	\$ 304.20
3/7/2018	Gil Diaz, Pablo	Senior Associate	Review table regarding amendments to the Internal Revenue Code of Puerto Rico version 01-27-2018 and compare the same with the Master Version of the proposed Bill Changes Template to be able to pair both documents.	\$ 429.00	2.6	\$ 1,115.40
3/7/2018	Gil Diaz, Pablo	Senior Associate	Prepare Information Requirement Letter that will be used for the sales and use tax credits correspondence audits as requested by F. Pares (PR Internal Revenue Assistant Secretary).	\$ 429.00	2.7	\$ 1,158.30
3/7/2018	Gil Diaz, Pablo	Senior Associate	Meet with M. Diaz, J. Puig, T. Fuentes, A. Cruz, J. Rohena (Hacienda) to discuss the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department in order to prepare the work plan for a fair and equitable tax reform.	\$ 429.00	1.1	\$ 471.90
3/7/2018	Gil Diaz, Pablo	Senior Associate	Meet with M. Diaz, J. Puig, T. Fuentes, E. Rios, J. Rohena (Hacienda) to discuss the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept. to prepare the work plan to perform a tax evasion study and establish alliances with state, federal and international agencies that help Hacienda in the fight against tax evasion and the violation of fiscal and tax laws.	\$ 429.00	1.3	\$ 557.70
3/7/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary), D. Rodriguez, J. Rohena and S. Osorio (all from Hacienda) to discuss guidelines of implementation plan of proposed tax reform.	\$ 621.00	2.6	\$ 1,614.60

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3/7/2018	Morla, Marcos	Senior Manager	Prepare summary report of changes included in the proposed Tax Reform as requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy).	\$ 546.00	1.8	\$ 982.80
3/7/2018	Morla, Marcos	Senior Manager	Prepare updates to presentation requested by R. Cruz (PR Treasury) related to Inventory of Tax Credits based on information provided by L. Perez (PR Treasury) for analysis of impact on tax credits based on changes included in the proposed Tax Incentives Code.	\$ 546.00	0.8	\$ 436.80
3/7/2018	Morla, Marcos	Senior Manager	Review additional analysis provided by third party related to summary of Revenue Initiatives and collection estimates to be included in the revised Fiscal Plan.	\$ 546.00	2.4	\$ 1,310.40
3/7/2018	Ramos, Edwin	Manager	Meet with E. Rios (Hacienda) to work on request from FOMB regarding support needed about the new tax reform.	\$ 507.00	4.8	\$ 2,433.60
3/7/2018	Ramos, Edwin	Manager	Update work paper supporting the new tax reform with information provided by E. Rios (Hacienda) to complete request from FOMB.	\$ 507.00	2.8	\$ 1,419.60
3/7/2018	Ramos, Edwin	Manager	Discuss with F. Pares (Hacienda) supporting information that will be sent to FOMB regarding the new tax reform.	\$ 507.00	1.4	\$ 709.80
3/7/2018	Rodriguez, Felipe	Manager	Review updated proposed tax reform summary table to incorporate various amendments to the Puerto Rico Internal Revenue Code for F. Pares (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.4	\$ 202.80
3/7/2018	Torres, Jose	Associate	Read 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department in preparation for meeting with M. Diaz (consultant from Hacienda).	\$ 366.00	2.6	\$ 951.60
3/8/2018	Gil Diaz, Pablo	Senior Associate	Prepare the work plan for the establishment of audit and control processes for the sales and use tax correspondence audits to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	3.1	\$ 1,329.90
3/8/2018	Gil Diaz, Pablo	Senior Associate	Prepare the work plan for the establishment of audit and control processes for the individual income tax correspondence audits to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	3.0	\$ 1,287.00

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Date	Professional	Level	Description	Rate	Hours	Fees
3/8/2018	Gil Diaz, Pablo	Senior Associate	Prepare March 4 - March 10 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.4	\$ 600.60
3/8/2018	Gil Diaz, Pablo	Senior Associate	Prepare for meeting with M. Diaz, J. Puig (both consultant from Hacienda) and Hacienda personnel to discuss the work plans to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.8	\$ 1,201.20
3/8/2018	Gil Diaz, Pablo	Senior Associate	Meet with M. Diaz, J. Puig (Hacienda), H. Adames (Assistant secretary of Tax Fraud Intelligence Bureau) and H. Marquez (Deloitte) to discuss the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department to prepare the work plan for the establishment of audit and fiscal processes.	\$ 429.00	1.4	\$ 600.60
3/8/2018	Hurley, Timothy	Principal	Participate in meeting with H. Marquez, C. Young (both Deloitte) to discuss tax initiative reform, Hacienda IT progress	\$ 621.00	0.4	\$ 248.40
3/8/2018	Marquez, Harry	Partner	Meet with M. Diaz, J. Puig (Hacienda), H. Adames (Assistant secretary of Tax Fraud Intelligence Bureau) and P. Gil (Deloitte) to discuss the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department to prepare the work plan for the establishment of audit and fiscal processes.	\$ 621.00	1.4	\$ 869.40
3/8/2018	Marquez, Harry	Partner	Discuss timeline expectations related to consolidation of collection centers requested by the Puerto Rico Fiscal Agency and Financial Advisory Authority ("AAFAF" by its Spanish acronyms).	\$ 621.00	2.8	\$ 1,738.80
3/8/2018	Marquez, Harry	Partner	Meet with F. Pares (Hacienda) to prepare supporting documentation for proposed tax reform to be submitted to advisor of the Financial Oversight and Management Board related to reduction of tax incentives, cost and financing source.	\$ 621.00	4.3	\$ 2,670.30
3/8/2018	Morla, Marcos	Senior Manager	Review additional information provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) related to revised collection estimates for the Revenue Initiatives to be included in the revised Fiscal Plan.	\$ 546.00	2.2	\$ 1,201.20
3/8/2018	Morla, Marcos	Senior Manager	Participate in meeting with C. Freire (PR Treasury - Consultant) to discuss Revenue Initiatives information and analysis to be sent to Ankura to be included in the Revised Fiscal Plan.	\$ 546.00	1.6	\$ 873.60



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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
3/8/2018	Morla, Marcos	Senior Manager	Prepare changes to proposed Tax Reform changes table with economic effects requested by F. Pares (PR Treasury Assistant Secretary) to be presented to the Fiscal Board in discussions around Tax Reform and the effects on the revised Fiscal Plan.	\$ 546.00	1.9	\$ 1,037.40
3/8/2018	Morla, Marcos	Senior Manager	Prepare table of impact of proposed changes to the tax credits and cash grants included in the draft Tax Incentives Code per Industry to be used in presentation to the Fiscal Board related to pay-fors the proposed Tax Reform.	\$ 546.00	2.7	\$ 1,474.20
3/8/2018	Ramos, Edwin	Manager	Review supporting summary of the proposed tax reform to be submitted to advisor of the Financial Oversight and Management Board related to reduction of tax incentives, cost and financing source.	\$ 507.00	2.8	\$ 1,419.60
3/8/2018	Ramos, Edwin	Manager	Review analysis regarding the Treasury Department collection center expansion to private financial institutions initiative, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 507.00	2.8	\$ 1,419.60
3/8/2018	Ramos, Edwin	Manager	Update to tax credit inventory supporting memo that will be provided to FOMB to include recent changes requested by F. Pares (Hacienda).	\$ 507.00	2.6	\$ 1,318.20
3/8/2018	Rodriguez, Felipe	Manager	Research Cafeteria Plan Provisions as part of the Tax Reform Bill as requested by F. Parés (PR Internal Revenue Sub-Secretary)	\$ 507.00	0.2	\$ 101.40
3/8/2018	Torres, Jose	Associate	Prepare report on PR Treasury Department Point of Sales Expansion to Private Entities Initiative, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 366.00	2.7	\$ 988.20
3/8/2018	Torres, Jose	Associate	Prepare email regarding additional information requested by the PR Financial Oversight & Management Board related to disclosure of names & additional economic data of Act 154 (4% Excise Tax on certain transaction between related entities) entities.	\$ 366.00	1.9	\$ 695.40
3/8/2018	Young, Chris	Principal	Discussion on Hacienda IT needs, tax initiatives/structure with T. Hurley, H. Marquez (both Deloitte)	\$ 621.00	0.5	\$ 310.50
3/9/2018	Gil Diaz, Pablo	Senior Associate	Prepare the work plan for the establishment of modern and efficient audit and control processes, using the best available technological tools to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.3	\$ 986.70

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
3/9/2018	Gil Diaz, Pablo	Senior Associate	Update work plan to incorporate activities for the establishment of modern and efficient audit and control processes for the sales and use tax correspondence audits to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.4	\$ 1,029.60
3/9/2018	Gil Diaz, Pablo	Senior Associate	Update work plan to incorporate activities for the establishment of modern and efficient audit and control processes for the individual income tax correspondence audits to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.7	\$ 729.30
3/9/2018	Gil Diaz, Pablo	Senior Associate	Prepare the work plan to perform tax evasion studies to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.9	\$ 815.10
3/9/2018	Marquez, Harry	Partner	Call with G. Portela (AAFAF), R. Maldonado (PR Internal Revenue Secretary), F. Parés (PR Internal Revenue Assistant Secretary), E. Ríos (PR Treasury Department), J. Gonzalez, N. Jaresko (Financial Oversight and Management Board) to discuss tax reform cost and pay fors.	\$ 621.00	1.1	\$ 683.10
3/9/2018	Marquez, Harry	Partner	Call with Mckinsey Team, F. Parés (PR Internal Revenue Assistant Secretary), C. Freire, J. Colón (Hacienda), E. Ramos (from Deloitte) to discuss information provided regarding the consolidation of collection centers.	\$ 621.00	0.9	\$ 558.90
3/9/2018	Marquez, Harry	Partner	Gather additional data related to consolidation of collection centers requested by the Puerto Rico Fiscal Agency and Financial Advisory Authority (AAFAF).	\$ 621.00	1.2	\$ 745.20
3/9/2018	Marquez, Harry	Partner	Review backup analysis of tax reform cost and financing method in anticipation of conference call with members of the Financial Oversight and Management Board.	\$ 621.00	2.4	\$ 1,490.40
3/9/2018	Ramos, Edwin	Manager	Update to analysis regarding the Treasury Department collection center expansion to private financial institutions initiative, to include information provided by S. Benitez (Hacienda) on March 9.	\$ 507.00	2.6	\$ 1,318.20
3/9/2018	Ramos, Edwin	Manager	Update to tax cash grants supporting schedule to include changes made by DDEC on their analysis.	\$ 507.00	2.7	\$ 1,368.90

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Date	Professional	Level	Description	Rate	Hours	Fees
3/9/2018	Ramos, Edwin	Manager	Discuss with E. Rios (Hacienda) the information needed regarding the cost on transition to GenTax system to include on request made by FOMB.	\$ 507.00	1.8	\$ 912.60
3/9/2018	Ramos, Edwin	Manager	Participate in conference call with McKinsey Team, F. Parés (PR Internal Revenue Assistant Secretary), C. Freire, J. Colón (all from Hacienda), H. Marquez (Deloitte) to discuss information provided regarding the consolidation of collection centers.	\$ 507.00	0.9	\$ 456.30
3/9/2018	Rodriguez, Felipe	Manager	Research supporting documents for PR Tax Reform cost and pay for in anticipation of conference call with members of the Financial Oversight and Management Board.	\$ 507.00	0.7	\$ 354.90
3/9/2018	Torres, Jose	Associate	Update analysis on implementation of new Measures & Monitoring under the Strategic Plan for Correspondence Audits, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.8	\$ 1,024.80
3/9/2018	Torres, Jose	Associate	Update analysis of the Strategic Plan of Correspondence Audits report, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.6	\$ 951.60
3/9/2018	Torres, Jose	Associate	Update analysis of implementation of new monitoring measures part of the Strategic Plan of large taxpayers office, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.6	\$ 951.60
3/10/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan to incorporate additional activities to perform tax evasion studies to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	0.7	\$ 300.30
3/10/2018	Marquez, Harry	Partner	Participate in conference call with A. Chepanik (from E&Y), J. Davis (from McKinsey), F. Parés (PR Internal Revenue Assistant Secretary), E. Rios, J. Colon (all from Hacienda), M. Morla (from Deloitte) to discuss changes to proposed tax reform cost and financing source.	\$ 621.00	2.3	\$ 1,428.30
3/10/2018	Morla, Marcos	Senior Manager	Meet with F. Pares (PR Treasury Assistant), E. Rios (PR Treasury), A. Chepanik (E&Y), and H. Marquez (Deloitte) to discuss collection estimates back up related to proposed changes included in the draft Tax Reform.	\$ 546.00	2.3	\$ 1,255.80

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Date	Professional	Level	Description	Rate	Hours	Fees
3/10/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to summary of changes in the proposed Tax Reform and pay-fors identified in order to make the same revenue neutral.	\$ 546.00	2.6	\$ 1,419.60
3/10/2018	Rodriguez, Felipe	Manager	Revise updated to tax reform "pay for" supporting workpapers to account for reduction of \$40 million in cash grants and modification to the Alternative Minimum Tax for corporations.	\$ 507.00	0.3	\$ 152.10
3/12/2018	Gil Diaz, Pablo	Senior Associate	Review documents regarding the collections associated with the transition to GenTax in order to prepare the tax compliance fee back-up requested by Ankura.	\$ 429.00	2.6	\$ 1,115.40
3/12/2018	Gil Diaz, Pablo	Senior Associate	Meet with E. Rios (Director -Dept. of Economy from PR Treasury) and C. Freire (Consultant - Treasury Dept.) to discuss the computation related to the collections associated with the transition to GenTax in order to prepare the tax compliance fee (fiscal plan) back-up requested by Ankura.	\$ 429.00	2.5	\$ 1,072.50
3/12/2018	Gil Diaz, Pablo	Senior Associate	Meet with C. Freire (Consultant from the Treasury Department) to discuss the status of the revenue enhancements initiatives and to discuss the strategic plan regarding the improve process of services, collection, inspection and tax collection.	\$ 429.00	1.4	\$ 600.60
3/12/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan to incorporate tools and technology techniques to perform a tax evasion studies to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.2	\$ 514.80
3/12/2018	Gil Diaz, Pablo	Senior Associate	Update table regarding the new Incentive Code in order to summarize the cash grants, credits & incentives distributions for R. Cruz (Sub-secretary of the PR Treasury Department).	\$ 429.00	2.8	\$ 1,201.20
3/12/2018	Marquez, Harry	Partner	Meet with R. Cruz (PR Internal Revenue Sub-Secretary), A. Toro (Advisor - Department of Economic Development and Commerce) to discuss reduction of \$40 millions in cash grants.	\$ 621.00	1.2	\$ 745.20
3/12/2018	Marquez, Harry	Partner	Meet with A. Toro (Advisor from Department of Economic Development and Commerce) to discuss reduction of \$40 millions on cash grants that will be used as financing method for the proposed tax reform.	\$ 621.00	2.7	\$ 1,676.70

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Date	Professional	Level	Description	Rate	Hours	Fees
3/12/2018	Marquez, Harry	Partner	Review supporting documentation used for the revenue measures included in the New Fiscal Plan for Puerto Rico (version 2.0).	\$ 621.00	2.6	\$ 1,614.60
3/12/2018	Morla, Marcos	Senior Manager	Review strategic plan prepared by M. Diaz (PR Treasury - Consultant) related to correspondence audits in order to identify changes needed in the work plan for the Revenue Initiatives and effects on collection estimates included in the revised Fiscal Plan.	\$ 546.00	1.8	\$ 982.80
3/12/2018	Morla, Marcos	Senior Manager	Review update information received from Ankura Consultants related to Revenue Initiatives summary and estimated collections to be included in the revised Fiscal Plan.	\$ 546.00	1.9	\$ 1,037.40
3/12/2018	Ramos, Edwin	Manager	Review work plan to incorporate tools and technology techniques to perform a tax evasion studies to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 507.00	2.1	\$ 1,064.70
3/12/2018	Ramos, Edwin	Manager	Update supporting documentation used for the revenue measures included in the New Fiscal Plan for Puerto Rico (version 2.0) with information provided by C. Freire (Hacienda).	\$ 507.00	1.8	\$ 912.60
3/12/2018	Torres, Jose	Associate	Draft report of Act 154 (4% Excise Tax on certain transaction between related entities) entities dividends paid & Taxable Income for presentation before the PR Financial Oversight & Management Board, as requested by R. Cruz(Under Secretary of Treasury).	\$ 366.00	1.6	\$ 585.60
3/12/2018	Torres, Jose	Associate	Update to include changes in format & structure on the report "Strategic Plan - Audits Processes", as requested by F. Pares (Assistant Secretary - PR Treasury).	\$ 366.00	3.1	\$ 1,134.60
3/12/2018	Torres, Jose	Associate	Update to include changes on format & structure on the report "Strategic Plan - Audits by Correspondence - SUT", as requested by F. Pares (Assistant Secretary - PR Treasury).	\$ 366.00	1.1	\$ 402.60
3/13/2018	Gil Diaz, Pablo	Senior Associate	Research regarding tax evasion to incorporate various techniques and practices used in other jurisdictions to the workplans to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.8	\$ 772.20

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Date	Professional	Level	Description	Rate	Hours	Fees
3/13/2018	Gil Diaz, Pablo	Senior Associate	Update work plans regarding tax evasion studies to incorporate various techniques and practices used in other jurisdictions to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.3	\$ 557.70
3/13/2018	Gil Diaz, Pablo	Senior Associate	Prepare the work plan for the presentation of a fair and equitable tax reform to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.6	\$ 1,115.40
3/13/2018	Gil Diaz, Pablo	Senior Associate	Prepare the work plan to establish alliances with state, federal and international agencies that help Hacienda deter tax evasion and the violation of fiscal and tax laws to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	2.8	\$ 1,201.20
3/13/2018	Gil Diaz, Pablo	Senior Associate	Update work plan for the establishment of modern and efficient audit and control processes for the sales and use tax correspondence audits to incorporate additional audit procedures to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	1.3	\$ 557.70
3/13/2018	Gil Diaz, Pablo	Senior Associate	Update work plan for the establishment of modern and efficient audit and control processes for the individual income tax correspondence audits to incorporate additional audit procedures to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	1.1	\$ 471.90
3/13/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary), J. Colón (representative of restaurants) to discuss implications of reduction of sales and use tax on prepared foods.	\$ 621.00	0.9	\$ 558.90
3/13/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary), E. Ríos (economist - PR Treasury Dept.), A. Toro (Advisor - Dept. of Economic Development and Commerce) to prepare for meeting with advisors of the Financial Oversight and Management Board to discuss reduction in pay fors of \$40 million.	\$ 621.00	0.6	\$ 372.60

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Date	Professional	Level	Description	Rate	Hours	Fees
3/13/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary), E. Ríos (economist - PR Treasury Dept.), A. Toro (Advisor - Dept. of Economic Development and Commerce), A. Chepanik (E&Y), J. Davis (Mckinsey) to discuss changes to tax reform model including reduction in pay fors of \$40 million in cash grants.	\$ 621.00	2.4	\$ 1,490.40
3/13/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary), R. Maldonado (PR Internal Revenue Secretary), E. Ríos (economist - PR Treasury Dept.) to discuss revised tax reform model and cushion request for its implementation.	\$ 621.00	2.1	\$ 1,304.10
3/13/2018	Marquez, Harry	Partner	Update to tax reform "pay for" supporting workpapers to account for reduction of \$40 million in cash grants and modification to the Alternative Minimum Tax for corporations.	\$ 621.00	2.7	\$ 1,676.70
3/13/2018	Morla, Marcos	Senior Manager	Review additional document sent by M. Diaz (PR Treasury - Consultant) related to the strategic plan prepared for correspondence audits in order to identify changes in the work plan for the Revenue Initiatives and effects on collection estimates included in the revised Fiscal Plan.	\$ 546.00	0.6	\$ 327.60
3/13/2018	Morla, Marcos	Senior Manager	Review strategic plan prepared by M. Diaz (PR Treasury - Consultant) related to tax evasion in order to identify areas that can be included within the correspondence audit and taxpayer profiling Revenue Initiatives included in the revised Fiscal Plan.	\$ 546.00	3.1	\$ 1,692.60
3/13/2018	Morla, Marcos	Senior Manager	Prepare changes requested by the Fiscal Board to report related to Tax Credit inventory requested by the PROMESA Act per information provided by R. Cruz (PR Treasury - Under Secretary).	\$ 546.00	1.2	\$ 655.20
3/13/2018	Ramos, Edwin	Manager	Update to summary work paper prepared to account for reduction of \$40 million in cash grants and Alternative Minimum Tax for corporations in order to include economic growth.	\$ 507.00	2.1	\$ 1,064.70
3/13/2018	Ramos, Edwin	Manager	Review work plan regarding the audit processes for the sales and use tax correspondence audits to be able to incorporate additional audit procedures to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 507.00	2.7	\$ 1,368.90

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Date	Professional	Level	Description	Rate	Hours	Fees
3/13/2018	Ramos, Edwin	Manager	Review work plan regarding tax evasion procedures to be able to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 507.00	2.6	\$ 1,318.20
3/13/2018	Ramos, Edwin	Manager	Review work plan regarding the audit process for the individual income tax correspondence audits to be able to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 507.00	2.4	\$ 1,216.80
3/13/2018	Rodriguez, Felipe	Manager	Review Puerto Rico proposed tax reform bill in order to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.6	\$ 811.20
3/13/2018	Torres, Jose	Associate	Update to include alternatives for implementation & monitoring related to tax evasion on the Strategic Plan report, as requested by F. Pares (Assistant Secretary - PR Treasury).	\$ 366.00	2.1	\$ 768.60
3/13/2018	Torres, Jose	Associate	Update analysis of implementation and monitoring measures regarding the Tax Evasion Strategic Plan, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.6	\$ 951.60
3/13/2018	Torres, Jose	Associate	Update Tax Evasion Strategic Plan report to include alternatives to detect possible tax evasion opportunities, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	0.7	\$ 256.20
3/13/2018	Torres, Jose	Associate	Update to include corrections in format & structure on the Strategic Plan - Correspondence Audit - SUT report, as requested by F. Pares (Assistant Secretary - PR Treasury).	\$ 366.00	2.8	\$ 1,024.80
3/13/2018	Torres, Jose	Associate	Update to include corrections in format & Structure on the Strategic Plan - Tax Evasion report, as requested by F. Pares (Assistant Secretary - PR Treasury).	\$ 366.00	2.6	\$ 951.60
3/14/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan to incorporate various procedures provided by M. Saldaña (Hacienda's consultant) as part of performing tax evasion studies to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.3	\$ 986.70
3/14/2018	Gil Diaz, Pablo	Senior Associate	Prepare for meeting with M. Diaz, J. Puig (Hacienda) and Hacienda personnel to discuss the work plans for the performance of tax evasion studies to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.1	\$ 471.90



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Date	Professional	Level	Description	Rate	Hours	Fees
3/14/2018	Gil Diaz, Pablo	Senior Associate	Meet with M. Diaz, J. Puig, C. Freire (Hacienda), H. Adames (Tax Fraud Intelligence Bureau), E. Ramos (Deloitte) to discuss the workplans to perform a tax evasion study and establish alliances with state, federal and international agencies as part of the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	2.7	\$ 1,158.30
3/14/2018	Gil Diaz, Pablo	Senior Associate	Update work plan to establish alliances with agencies that help Hacienda deter tax evasion in order to incorporate additional information provided by M. Saldaña (Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	3.2	\$ 1,372.80
3/14/2018	Marquez, Harry	Partner	Work on document regarding the discovery made in connection with reseller certificate for meeting with the Hacienda and Gentax Team.	\$ 621.00	1.1	\$ 683.10
3/14/2018	Marquez, Harry	Partner	Meet with M. Diaz, J. Rohena (PR Treasury - Consultant), J. Aranda (PR Treasury - IT Consultant), E. Ramos, M. Morla (Deloitte) to discuss process to be used in order to identify and notify cases related to Sales and Use Tax correspondence audits.	\$ 621.00	1.6	\$ 993.60
3/14/2018	Marquez, Harry	Partner	Review revised model of proposed tax reform in order to comply with cushion requested by the Financial Oversight and Management Board, changes include modification in business to business taxation and benefits for corporations.	\$ 621.00	2.4	\$ 1,490.40
3/14/2018	Marquez, Harry	Partner	Review work plans for the establishment of modern and efficient audit processes and performance of tax evasion studies included in the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 621.00	1.2	\$ 745.20
3/14/2018	Morla, Marcos	Senior Manager	Review revised documents sent by M. Diaz (PR Treasury- Consultant) related to the strategic plan prepared for correspondence audits in order to identify changes in the work plan for the Revenue Initiatives and effects on collection estimates included in the revised Fiscal Plan.	\$ 546.00	2.6	\$ 1,419.60
3/14/2018	Morla, Marcos	Senior Manager	Review documents sent by M. Diaz (PR Treasury- Consultant) related to the strategic plan related to tax evasion in order to identify areas that may be included within the correspondence audit and taxpayer profiling Revenue Initiatives included in the revised Fiscal Plan.	\$ 546.00	1.4	\$ 764.40

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3/14/2018	Morla, Marcos	Senior Manager	Meeting with M. Diaz, J. Rohena (PR Treasury - Consultant), J. Aranda (PR Treasury - IT Consultant), E. Ramos, H. Marquez (Deloitte) to discuss process to be used in order to identify and notify cases related to Sales and Use Tax correspondence audits.	\$ 546.00	1.6	\$ 873.60
3/14/2018	Ramos, Edwin	Manager	Meeting with M. Diaz, J. Rohena (PR Treasury - Consultant), J. Aranda (PR Treasury - IT Consultant), M. Morla, H. Marquez (Deloitte) to discuss process to be used in order to identify and notify cases related to Sales and Use Tax correspondence audits.	\$ 507.00	1.6	\$ 811.20
3/14/2018	Ramos, Edwin	Manager	Meet with M. Diaz, J. Puig, C. Freire (Hacienda), H. Adames (Tax Fraud Intelligence Bureau), P. Gil (Deloitte) to discuss the work plans to perform a tax evasion study and establish alliances with state, federal and international agencies as part of the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 507.00	2.7	\$ 1,368.90
3/14/2018	Ramos, Edwin	Manager	Review work plan related to the establishment of alliances with agencies that help Hacienda deter tax evasion needed to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 507.00	2.8	\$ 1,419.60
3/14/2018	Ramos, Edwin	Manager	Meet with C. Freire (Hacienda) to discuss status of the collection center closures and next steps from Hacienda.	\$ 507.00	2.3	\$ 1,166.10
3/14/2018	Rodriguez, Felipe	Manager	Review work plan for the establishment of audit processes and performance of tax evasion studies included in the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 507.00	0.6	\$ 304.20
3/14/2018	Torres, Jose	Associate	Update Tax Evasion Strategic Plan report to include changes related to studies made by other jurisdictions, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 366.00	2.7	\$ 988.20
3/14/2018	Torres, Jose	Associate	Update the Strategic Plan - Audit & Fiscalization Processes report to include changes related to implementation of technical resources, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 366.00	2.9	\$ 1,061.40
3/14/2018	Torres, Jose	Associate	Update the Tax Evasion Strategic Plan to include changes related to implementation of technical resources, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 366.00	2.9	\$ 1,061.40

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
3/14/2018	Torres, Jose	Associate	Research on construction activities included in Autonomous Municipalities Act & Municipal License Act , as requested by R. Cruz(Under Secretary - PR Treasury).	\$ 366.00	0.7	\$ 256.20
3/15/2018	Gil Diaz, Pablo	Senior Associate	Meet with J. Puig, C. Freire (Hacienda), H. Adames (Tax Fraud Intelligence Bureau), J. Rohena (Hacienda), E. Ramos (Deloitte) to discuss the workplans for the establishment of audit and control processes as part of the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	2.4	\$ 1,029.60
3/15/2018	Gil Diaz, Pablo	Senior Associate	Update the Fiscal audit work plan to incorporate additional procedures performed on other jurisdictions provided by M. Saldaña (Hacienda) as part of the performance of tax evasion studies to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	3.2	\$ 1,372.80
3/15/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue), C. Colón (Hacienda), E. Ramos (Deloitte) to discuss changes required to the wording in the tax reform bill in order to include changes requested by the Financial Oversight Board as cushion to approve the model.	\$ 621.00	2.5	\$ 1,552.50
3/15/2018	Morla, Marcos	Senior Manager	Review documents sent by M. Diaz (PR Treasury- Consultant) related to the strategic plan prepared for correspondence audits in order to incorporate audits on the Sales and Use Tax regime based on work plan discuss with Hacienda personnel.	\$ 546.00	1.6	\$ 873.60
3/15/2018	Morla, Marcos	Senior Manager	Prepare changes to the baseline collection estimates for the Revenue Initiatives in the monthly Fiscal Board report in order to update amounts to collection estimates included in last version of the revised Fiscal Plan.	\$ 546.00	1.3	\$ 709.80
3/15/2018	Morla, Marcos	Senior Manager	Prepare summary of Municipal taxes applicable to entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities) as part of the deliverable to the Fiscal Board related to information of entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 546.00	1.7	\$ 928.20

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Date	Professional	Level	Description	Rate	Hours	Fees
3/15/2018	Ramos, Edwin	Manager	Meet with F. Parés (PR Internal Revenue Assistant Secretary), C. Colón (Hacienda), H. Marquez (Deloitte) to discuss changes to the wording in the tax reform bill in order to include changes requested by the Financial Oversight Board as cushion to approve the model.	\$ 507.00	2.5	\$ 1,267.50
3/15/2018	Ramos, Edwin	Manager	Meet with J. Puig, C. Freire (Hacienda), H. Adames (Tax Fraud Intelligence Bureau), J. Rohena (Hacienda), P. Gil (Deloitte) to discuss work plans for the establishment of audit and control processes as part of the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 507.00	2.4	\$ 1,216.80
3/15/2018	Ramos, Edwin	Manager	Meet with Y. Collazo (Hacienda) to discuss the alternative minimum tax (AMT) analysis needed to estimate the impact of the changes that will be implemented by the tax reform.	\$ 507.00	2.7	\$ 1,368.90
3/15/2018	Ramos, Edwin	Manager	Prepare excel template to provide Y. Collazo (Hacienda) the guidance for the AMT computation needed for the tax reform cost analysis.	\$ 507.00	1.6	\$ 811.20
3/15/2018	Rodriguez, Felipe	Manager	Meet with F. Parés (PR Internal Revenue Assistant Secretary), C. Colón (Hacienda), E. Ramos (Deloitte) to discuss changes to the wording in the tax reform bill in order to include changes requested by the Financial Oversight Board as cushion to approve the model.	\$ 507.00	0.3	\$ 152.10
3/15/2018	Torres, Jose	Associate	Research of construction activities included in Autonomous Municipalities Act & Municipal License Act , as requested by R. Cruz(Under Secretary - PR Treasury)	\$ 366.00	2.7	\$ 988.20
3/15/2018	Torres, Jose	Associate	Research on amendments to the Autonomous Municipalities Act, as requested by R. Cruz (Under Secretary - PR Treasury).	\$ 366.00	2.4	\$ 878.40
3/15/2018	Torres, Jose	Associate	Update to include changes related to studies made by other jurisdictions on tax evasion Strategic Plan report, as requested by F. Pares (Assistant Secretary - Treasury).	\$ 366.00	2.7	\$ 988.20
3/16/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan for the establishment of audit and control processes tools to incorporate additional audit procedures to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.8	\$ 1,201.20

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Date	Professional	Level	Description	Rate	Hours	Fees
3/16/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan to incorporate information provided by J. Puig (Hacienda) regarding audit procedures for the establishment of audit and control processes to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	2.6	\$ 1,115.40
3/16/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan to incorporate information provided by H. Adames (Tax Fraud Intelligence Bureau) regarding audit procedures for the establishment of audit and control processes to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	2.8	\$ 1,201.20
3/16/2018	Marquez, Harry	Partner	Call with F. Parés (PR Internal Revenue Assistant Secretary), A. Chepanik (E&Y) and J. Davis(Mckinsey) to discuss revised tax reform model approved by the Governor of Puerto Rico.	\$ 621.00	1.0	\$ 621.00
3/16/2018	Morla, Marcos	Senior Manager	Call with R. Cruz (PR Treasury- Under Secretary) to discuss presentation and tables related to detail of pay-for measures in the Incentives Area needed in order to obtain Revenue Neutrality in the proposed Tax Reform.	\$ 546.00	1.7	\$ 928.20
3/16/2018	Morla, Marcos	Senior Manager	Prepare presentation related to detail of pay-for measures in the Incentives Area in order to obtain Revenue Neutrality in the proposed Tax Reform based on information provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs).	\$ 546.00	1.4	\$ 764.40
3/16/2018	Ramos, Edwin	Manager	Update work plan to incorporate information provided by J. Puig (consultant from Hacienda) regarding audit procedures to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 507.00	2.2	\$ 1,115.40
3/16/2018	Ramos, Edwin	Manager	Update work plan to incorporate information provided by J. Rohena (from Hacienda) regarding audit procedures to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 507.00	1.2	\$ 608.40
3/16/2018	Rodriguez, Felipe	Manager	Update Excel Table tracking the changes made recently to the proposed PR tax reform for F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.3	\$ 152.10

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3/16/2018	Torres, Jose	Associate	Draft supporting documentation that include amendments of Acts 10-2008, 44-2014, 81-2017, 126-2005 among other Autonomous Municipalities Acts, as requested by R. Cruz (Under Assistant - Secretary of the Treasury).	\$ 366.00	1.9	\$ 695.40
3/16/2018	Torres, Jose	Associate	Draft supporting document that includes amendments of Acts 24-2018, 50-2018, 87-2013, 139-2012 of the Autonomous Municipalities Act, as requested by R. Cruz (Under Assistant - Secretary of the PR Treasury).	\$ 366.00	1.9	\$ 695.40
3/16/2018	Torres, Jose	Associate	Research Individual Tax Rates for years 2016, 2017, 2018 & forward as included in New Tax Reform, as requested by R. Cruz (Under Secretary - PR Treasury).	\$ 366.00	2.7	\$ 988.20
3/16/2018	Torres, Jose	Associate	Research amendments to the Municipal License Act, as requested by R. Cruz (Under Secretary - PR Treasury).	\$ 366.00	2.6	\$ 951.60
3/17/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan to incorporate information provided by J. Rohena (Hacienda) regarding audit procedures for the establishment of audit and control processes to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	1.9	\$ 815.10
3/17/2018	Rodriguez, Felipe	Manager	Review updated presentation regarding the conceptual framework of the tax reform as requested by F. Parés (PR Internal Revenue Assistant).	\$ 507.00	0.3	\$ 152.10
3/18/2018	Marquez, Harry	Partner	Participate in conference call with F. Parés (PR Internal Revenue Assistant Secretary) and A. Chepanik (from E&Y) to discuss additional information requested on pay fors by the Financial Oversight and Management Board in order to endorse the proposed tax reform.	\$ 621.00	0.9	\$ 558.90
3/19/2018	Gil Diaz, Pablo	Senior Associate	Meet with H. Adames (PR Treasury Department) to discuss guidelines, techniques, procedures to incorporate the same in the workplans for the establishment of modern and efficient audit and control processes and tax evasion studies workplans to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	3.6	\$ 1,544.40

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Date	Professional	Level	Description	Rate	Hours	Fees
3/19/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan to perform tax evasion studies to incorporate guidelines, techniques, procedures provided by H. Adames (PR Treasury Department) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	2.8	\$ 1,201.20
3/19/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan for the establishment of audit and control processes to incorporate guidelines, techniques, procedures provided by H. Adames (PR Treasury Department) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	2.8	\$ 1,201.20
3/19/2018	Gil Diaz, Pablo	Senior Associate	Meet with H. Lugo (Audit Director - PR Treasury Department) to discuss the status of the Initiative 1,000 of the correspondence audits.	\$ 429.00	2.4	\$ 1,029.60
3/19/2018	Marquez, Harry	Partner	Meet with J. Rohena, D. Rodriguez (PR Treasury Department) and Gentax team to discuss implementation of reduction of sales tax on prepared foods.	\$ 621.00	2.1	\$ 1,304.10
3/19/2018	Marquez, Harry	Partner	Review presentation of tax reform on the revised New Fiscal Plan for Puerto Rico (version 2.0) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	3.1	\$ 1,925.10
3/19/2018	Ramos, Edwin	Manager	Meet with Y. Collazo (Hacienda) to provide guidance on the AMT computation needed as part of the new tax reform.	\$ 507.00	2.6	\$ 1,318.20
3/19/2018	Ramos, Edwin	Manager	Prepare step by step summary of the AMT computation under the new tax code needed by Hacienda personnel that will be calculating the estimate AMT collections under the new tax reform.	\$ 507.00	2.4	\$ 1,216.80
3/19/2018	Rodriguez, Felipe	Manager	Review presentation of tax reform on the revised New Fiscal Plan for Puerto Rico (version 2.0) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.9	\$ 456.30
3/19/2018	Torres, Jose	Associate	Email draft addressed to the Treasury Dept. Information Technology Team to request Act 154 (4% Excise Tax on certain transaction between related entities) Entities' Tax Withheld from Royalties paid in 2015-2016 for presentation before the Financial Oversight & Management Board.	\$ 366.00	0.7	\$ 256.20

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3/19/2018	Torres, Jose	Associate	Research on Act 154 (4% Excise Tax on certain transaction between related entities) Entities' tax forms that include Dividends paid amounts to make information available to the Financial Oversight & Management Board, as requested by R. Cruz (PR Treasury).	\$ 366.00	2.9	\$ 1,061.40
3/19/2018	Torres, Jose	Associate	Meeting with R. Cruz to discuss the availability of dividends paid information on Act 154 (4% Excise Tax on certain transaction between related entities) Entities for disclosure to the Financial Oversight & Management Board.	\$ 366.00	0.9	\$ 329.40
3/20/2018	Gil Diaz, Pablo	Senior Associate	Meet with F. Melendez (PR Treasury Department) to discuss cases reported, status and next steps for the whistleblower program.	\$ 429.00	3.7	\$ 1,587.30
3/20/2018	Gil Diaz, Pablo	Senior Associate	Prepare invitation to coordinate meeting with B. Rosa (PR Treasury Dept.) to request information regarding various initiatives of the fiscal plan in order to be able to prepare explanatory documents for F. Pares (PR Internal Revenue Assistant Secretary).	\$ 429.00	0.1	\$ 42.90
3/20/2018	Gil Diaz, Pablo	Senior Associate	Prepare explanatory document for the Large Tax Payers revenue initiative for F. Pares (PR Internal Revenue Assistant Secretary).	\$ 429.00	0.2	\$ 85.80
3/20/2018	Gil Diaz, Pablo	Senior Associate	Analyze data provided by F. Parés (PR Internal Revenue Assistant Secretary) for the preparation of various examples regarding the Income Tax Credit.	\$ 429.00	2.8	\$ 1,201.20
3/20/2018	Gil Diaz, Pablo	Senior Associate	Prepare tax reform examples for individual income tax to illustrate the Income Tax Credit for the R. Rosselló (Governor of Puerto Rico).	\$ 429.00	2.7	\$ 1,158.30
3/20/2018	Gil Diaz, Pablo	Senior Associate	Draft report to A. Cruz (PR Treasury Dept.) related to the Puerto Rico Treasury Department 2018-2021 Strategic Plan in order to provide a summary of the items discussed on the last strategic plan meeting for the tax evasion studies.	\$ 429.00	2.4	\$ 1,029.60
3/20/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Assistant Secretary), E. Ramos (Deloitte) to discuss supporting analysis for the proposed tax reform model.	\$ 621.00	2.9	\$ 1,800.90
3/20/2018	Marquez, Harry	Partner	Prepare memorandum of understanding regarding initiatives of the fiscal plan for the Puerto Rico Treasury Department.	\$ 621.00	1.0	\$ 621.00
3/20/2018	Marquez, Harry	Partner	Review impact on taxpayers under new parameters used for the updated tax reform, for meeting with F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	2.8	\$ 1,738.80



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3/20/2018	Ramos, Edwin	Manager	Meet with F. Parés (PR Internal Revenue Assistant Secretary), H. Marquez (Deloitte) to discuss supporting analysis for the proposed tax reform model.	\$ 507.00	2.9	\$ 1,470.30
3/20/2018	Ramos, Edwin	Manager	Work on Earned Income Tax Credits examples to illustrate impact on taxpayers under revised parameters as requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.8	\$ 1,419.60
3/20/2018	Rodriguez, Felipe	Manager	Prepare analysis showing impact on taxpayers under new parameters used for the updated tax reform, for meeting with F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.7	\$ 354.90
3/20/2018	Torres, Jose	Associate	Draft report on new proposed tax rates to present taxpayers savings before the Governor of Puerto Rico, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.1	\$ 768.60
3/20/2018	Torres, Jose	Associate	Draft report on earned income credit to present taxpayers savings before the Governor of Puerto Rico, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.1	\$ 402.60
3/20/2018	Torres, Jose	Associate	Draft report on Dependent credit to present taxpayers savings before the Governor of Puerto Rico, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.1	\$ 402.60
3/21/2018	Gil Diaz, Pablo	Senior Associate	Draft report to E. Ríos (PR Treasury Dept.) related to the Puerto Rico Treasury Dept. 2018-2021 Strategic Plan in order to provide a summary of the items discussed on the last strategic plan meeting for the establish alliances with state, federal and international agencies.	\$ 429.00	1.8	\$ 772.20
3/21/2018	Gil Diaz, Pablo	Senior Associate	Meet with B. Rosa (PR Treasury Department) to discuss information regarding various initiatives of the fiscal plan to prepare explanatory documents for F. Pares (PR Internal Revenue Assistant Secretary).	\$ 429.00	0.9	\$ 386.10
3/21/2018	Gil Diaz, Pablo	Senior Associate	Prepare initiatives explanatory report for PYMES Initiative and SAC Restructuring for F. Pares (PR Internal Revenue Assistant Secretary).	\$ 429.00	1.3	\$ 557.70
3/21/2018	Gil Diaz, Pablo	Senior Associate	Call with F. Melendez (PR Treasury Department) to discuss the whistleblower program and assist with the elaboration and implementation of the same.	\$ 429.00	0.2	\$ 85.80

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3/21/2018	Gil Diaz, Pablo	Senior Associate	Prepare documents regarding tax evasion studies for meeting with M. Diaz, J. Puig (Hacienda) and the Hacienda personnel to discuss the guidelines and workplans to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	1.2	\$ 514.80
3/21/2018	Gil Diaz, Pablo	Senior Associate	Prepare report regarding the establishment of alliances with agencies that help Hacienda in the fight against tax evasion for meeting with M. Diaz, J. Puig (Hacienda) and the Hacienda personnel as part of the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	1.3	\$ 557.70
3/21/2018	Gil Diaz, Pablo	Senior Associate	Research regarding market indexes and statistics of income to be used as part of the tax evasion studies to comply with the 2018-2021 Strategic Plan implemented by the Puerto Rico Treasury Department.	\$ 429.00	2.3	\$ 986.70
3/21/2018	Gil Diaz, Pablo	Senior Associate	Meet with M. Diaz, J. Puig, C. Freire (Hacienda), A. Cruz (PR Treasury Dept.) to discuss the updated version of the workplans to perform a tax evasion study, which incorporates the recommendations of the Hacienda's personnel, as part of the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	0.6	\$ 257.40
3/21/2018	Gil Diaz, Pablo	Senior Associate	Meet with M. Diaz, J. Puig, C. Freire (Hacienda), A. Cruz (PR Treasury Dept.) to discuss the workplans to establish alliances with state, federal and international agencies, which incorporates the recommendations of the Hacienda's personnel, as part of the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	0.7	\$ 300.30
3/21/2018	Marquez, Harry	Partner	Meet with J. Rohena (Hacienda) and GENTAX team to discuss new discoveries for sales and use tax.	\$ 621.00	1.2	\$ 745.20
3/21/2018	Marquez, Harry	Partner	Meet with W. Murad (Hacienda) to review parameters used for calculation of proposed tax reform model.	\$ 621.00	1.0	\$ 621.00
3/21/2018	Marquez, Harry	Partner	Update memorandum of understanding regarding initiatives of the fiscal plan for the Puerto Rico Treasury Department.	\$ 621.00	1.0	\$ 621.00
3/21/2018	Morla, Marcos	Senior Manager	Review tables and schedules requested by consultants from the Fiscal Board related to information required to be submitted by PROMESA Act of entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 546.00	2.4	\$ 1,310.40

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3/21/2018	Morla, Marcos	Senior Manager	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) and E. Ramos (Deloitte) to discuss status and next steps related to the implementation of the Correspondence Audit Revenue Initiative for Sales and Use Tax.	\$ 546.00	2.8	\$ 1,528.80
3/21/2018	Ramos, Edwin	Manager	Meet with Y. Collazo (Hacienda) to discuss AMT computation prepared needed for the new tax reform.	\$ 507.00	2.9	\$ 1,470.30
3/21/2018	Ramos, Edwin	Manager	Review workplan regarding alliances with agencies that help Hacienda in the fight against tax evasion for meeting with M. Diaz, J. Puig (Hacienda) and the Hacienda personnel to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 507.00	0.8	\$ 405.60
3/21/2018	Ramos, Edwin	Manager	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), M. Morla (Deloitte) to discuss status and next steps related to the implementation of the Correspondence Audit Revenue Initiative for Sales and Use Tax.	\$ 507.00	2.8	\$ 1,419.60
3/21/2018	Rodriguez, Felipe	Manager	Review presentation of tax reform on the revised New Fiscal Plan for Puerto Rico (version 2.0) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.3	\$ 152.10
3/21/2018	Torres, Jose	Associate	Draft Report on Act 154 (4% Excise Tax on certain transaction between related entities) Entities' 2015 Tax withheld reported amounts to be presented before the financial Oversight & Management Board, as requested by R. Cruz (PR Treasury).	\$ 366.00	2.9	\$ 1,061.40
3/21/2018	Torres, Jose	Associate	Draft Report on Act 154 (4% Excise Tax on certain transaction between related entities) Entities' 2016 Tax withheld reported amounts to be presented before the financial Oversight & Management Board, as requested by R. Cruz (PR Treasury).	\$ 366.00	2.9	\$ 1,061.40
3/22/2018	Gil Diaz, Pablo	Senior Associate	Prepare explanatory summary for Revenue Enhancement Initiatives for F. Pares (PR Internal Revenue Assistant Secretary).	\$ 429.00	1.7	\$ 729.30
3/22/2018	Gil Diaz, Pablo	Senior Associate	Prepare additional tax reform examples related to income tax of individuals to illustrate the Income Tax Credit as requested by F. Parés (PR Internal Revenue Assistant Secretary) for the R. Rosselló (Governor of Puerto Rico).	\$ 429.00	2.7	\$ 1,158.30

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3/22/2018	Gil Diaz, Pablo	Senior Associate	Review pending information from January 2018 monthly report in order to request any missing data to the Hacienda's responsible person and be able to complete the January 2018 revenue initiatives monthly report.	\$ 429.00	1.9	\$ 815.10
3/22/2018	Gil Diaz, Pablo	Senior Associate	Request the missing information to the Hacienda's responsible person to provide the update regarding the electronic filing of tax liens initiative in order to complete the January 2018 revenue initiatives monthly reports.	\$ 429.00	0.7	\$ 300.30
3/22/2018	Gil Diaz, Pablo	Senior Associate	Request the pending information to the Hacienda's responsible person to provide the update regarding the flexible payment plans initiative in order to complete the January 2018 revenue initiatives monthly reports.	\$ 429.00	0.8	\$ 343.20
3/22/2018	Gil Diaz, Pablo	Senior Associate	Request the pending information to the Hacienda's responsible person to provide the update regarding the medical marijuana initiative in order to complete the January 2018 revenue initiatives monthly reports.	\$ 429.00	0.6	\$ 257.40
3/22/2018	Gil Diaz, Pablo	Senior Associate	Request information to the Hacienda's responsible person to provide the update regarding the collection (call) center initiative in order to prepare the February 2018 revenue initiatives monthly report.	\$ 429.00	0.8	\$ 343.20
3/22/2018	Gil Diaz, Pablo	Senior Associate	Request information to the Hacienda's responsible person to provide the update regarding the internet sales tax initiative in order to prepare the February 2018 revenue initiatives monthly report.	\$ 429.00	0.7	\$ 300.30
3/22/2018	Gil Diaz, Pablo	Senior Associate	Request information to the Hacienda's responsible person to provide the update regarding the correspondence audits initiative in order to prepare the February 2018 revenue initiatives monthly report.	\$ 429.00	0.8	\$ 343.20
3/22/2018	Marquez, Harry	Partner	Call with F. Parés (PR Internal Revenue Assistant Secretary), A. Chepanik (E&Y) to discuss information needed to finalize the analysis of the tax reform model and inclusion of it in the revised New Fiscal Plan for Puerto Rico (version 2.0).	\$ 621.00	1.1	\$ 683.10
3/22/2018	Marquez, Harry	Partner	Review Memorandum of understanding regarding initiatives of the fiscal plan for the Puerto Rico Treasury Department.	\$ 621.00	1.0	\$ 621.00
3/22/2018	Marquez, Harry	Partner	Review scenarios of individuals under the proposed tax and labor reform to provide recommendations to F. Parés (PR Internal Revenue Sub-Secretary).	\$ 621.00	2.8	\$ 1,738.80

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Date	Professional	Level	Description	Rate	Hours	Fees
3/22/2018	Morla, Marcos	Senior Manager	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue), E. Rios (PR Treasury) to discuss examples to be prepared related to impact of changes proposed in the tax reform to be presented in meeting with the Fiscal Board.	\$ 546.00	1.6	\$ 873.60
3/22/2018	Morla, Marcos	Senior Manager	Prepare examples requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue/Tax Policy) related to impact of changes on individuals and corporation based on the proposed tax reform to be presented to the Fiscal Board.	\$ 546.00	2.8	\$ 1,528.80
3/22/2018	Morla, Marcos	Senior Manager	Prepare additional schedules requested by consultants from the Fiscal Board related to information required to be submitted by PROMESA Act of entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 546.00	2.1	\$ 1,146.60
3/22/2018	Morla, Marcos	Senior Manager	Review information provided by J. Rohena (PR Treasury - Consultant) related to the proposed reduction of the Sales Tax on prepared foods as part of the proposed Tax Reform in order to prepare an implementation plan for the measure.	\$ 546.00	2.1	\$ 1,146.60
3/22/2018	Morla, Marcos	Senior Manager	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue/Tax Policy), E. Ramos (Deloitte) to discuss status related to the Internet Sales Tax and Tax Reform revenue measures in order to update monthly compliance report for the Fiscal Board.	\$ 546.00	2.7	\$ 1,474.20
3/22/2018	Ramos, Edwin	Manager	Work on individual scenarios with new tax reform rates and earned income tax credit that will be presented to Governor, as requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.3	\$ 659.10
3/22/2018	Ramos, Edwin	Manager	Update to individual scenarios with new tax reform rates and earned income tax credit that will be presented to Governor with different parameter requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	2.4	\$ 1,216.80
3/22/2018	Ramos, Edwin	Manager	Review March 18 - March 24 weekly report for R. Maldonado (Secretary - PR Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 507.00	1.1	\$ 557.70

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Date	Professional	Level	Description	Rate	Hours	Fees
3/22/2018	Ramos, Edwin	Manager	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue/Tax Policy), M. Morla (Deloitte) to discuss status related to the Internet Sales Tax and Tax Reform revenue measures in order to update monthly compliance report for the Fiscal Board.	\$ 507.00	2.7	\$ 1,368.90
3/22/2018	Rodriguez, Felipe	Manager	Update presentation of tax reform on the revised New Fiscal Plan for Puerto Rico (version 2.0) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.7	\$ 354.90
3/22/2018	Torres, Jose	Associate	Draft Report on Act 154 (4% Excise Tax on certain transaction between related entities) Entities' 2015 - 2016 Dividends Paid, for taxpayers 1-15 to be presented before the financial Oversight & Management Board, as requested by R. Cruz (PR Treasury).	\$ 366.00	2.7	\$ 988.20
3/22/2018	Torres, Jose	Associate	Prepare Report on Act 154 (4% Excise Tax on certain transaction between related entities) Entities' 2015 - 2016 Dividends Paid for taxpayers 16-33, to be presented before the financial Oversight & Management Board, as requested by R. Cruz (PR Treasury).	\$ 366.00	1.9	\$ 695.40
3/22/2018	Torres, Jose	Associate	Review on Act 154 (4% Excise Tax on certain transaction between related entities) Entities Dividends paid report to each taxpayer for presentation to the Financial Oversight & Management Board, as requested by R. Cruz (PR Treasury).	\$ 366.00	1.9	\$ 695.40
3/22/2018	Torres, Jose	Associate	Review on Act 154 (4% Excise Tax on certain transaction between related entities) Entities Tax Withheld report to each taxpayer for presentation to the Financial Oversight & Management Board, as requested by R. Cruz (PR Treasury).	\$ 366.00	2.1	\$ 768.60
3/22/2018	Torres, Jose	Associate	Email draft to R. Cruz including the new information available, Dividends paid & Tax Withheld on Act 154 (4% Excise Tax on certain transaction between related entities) entities' as requested by the Financial Oversight & Management Board.	\$ 366.00	0.7	\$ 256.20
3/22/2018	Torres, Jose	Associate	Draft Work Plan Report related Sales & Use Tax Reduction Form 11.5% to 7% on Processed foods initiative, as requested by F. Pares (PR Treasury).	\$ 366.00	1.9	\$ 695.40

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Date	Professional	Level	Description	Rate	Hours	Fees
3/23/2018	Gil Diaz, Pablo	Senior Associate	Request information to the Hacienda's responsible person to provide the update regarding the large taxpayer cases (closing agreements) initiative in order to prepare the February 2018 revenue initiatives monthly report.	\$ 429.00	0.8	\$ 343.20
3/23/2018	Gil Diaz, Pablo	Senior Associate	Request information to the Hacienda's responsible person to provide the update regarding the tobacco products excise initiative in order to prepare the February 2018 revenue initiatives monthly report.	\$ 429.00	0.7	\$ 300.30
3/23/2018	Gil Diaz, Pablo	Senior Associate	Review data provided by F. Parés (PR Internal Revenue Assistant Secretary) for the selection of the next 1000 cases for the individual correspondence audit.	\$ 429.00	1.3	\$ 557.70
3/23/2018	Gil Diaz, Pablo	Senior Associate	Update document that will be used for the analysis of the next 1000 cases for the individual correspondence audits initiative as requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 429.00	1.7	\$ 729.30
3/23/2018	Gil Diaz, Pablo	Senior Associate	Update work plan to establish alliances with agencies that help Hacienda deter tax evasion in order to incorporate information provided by J. Puig, M. Saldaña (Hacienda) and the Hacienda Team on meeting held as part of the 2018-2021 Strategic Plan.	\$ 429.00	2.1	\$ 900.90
3/23/2018	Gil Diaz, Pablo	Senior Associate	Update work plan to perform tax evasion studies in order to incorporate information provided by J. Puig, M. Saldaña (consultant from Hacienda) and the Hacienda Team on meeting held as part of the 2018-2021 Strategic Plan.	\$ 429.00	1.9	\$ 815.10
3/23/2018	Morla, Marcos	Senior Manager	Review information provided by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to the information requested on existing informative forms related to property transactions in order to determine if any information is useful for the Correspondence Audit Initiative.	\$ 546.00	0.7	\$ 382.20
3/23/2018	Morla, Marcos	Senior Manager	Prepare updates to the implementation plan for the reduction of sales and use tax on prepared foods based on additional information provided by J. Rohena (PR Treasury - Consultant)	\$ 546.00	1.6	\$ 873.60
3/23/2018	Morla, Marcos	Senior Manager	Prepare updates to Correspondence Audit for Income and Sales and Use Tax work plans based on information gathered from F. Pares (PR Treasury Assistant Secretary of Internal Revenue) in order to start assisting in the issuance of additional letters.	\$ 546.00	2.8	\$ 1,528.80

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Date	Professional	Level	Description	Rate	Hours	Fees
3/23/2018	Morla, Marcos	Senior Manager	Prepare summary memo requested by R. Cruz (PR Treasury) related to the information requested by consultants from the Fiscal Board related to information of entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 546.00	0.6	\$ 327.60
3/23/2018	Morla, Marcos	Senior Manager	Review monthly scorecard report of progress on Revenue Initiatives filed with the Fiscal Board in order to assess changes to calculate measures and Key Performance Indicators to match with details included in the New Fiscal Plan.	\$ 546.00	1.3	\$ 709.80
3/23/2018	Morla, Marcos	Senior Manager	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue/Tax Policy), E. Ramos (Deloitte) to discuss presentation related to examples of impact of changes included in proposed Tax Reform to be used on meeting with the Fiscal Board.	\$ 546.00	1.4	\$ 764.40
3/23/2018	Ramos, Edwin	Manager	Review work plan regarding tax evasion that incorporate information provided by J. Puig, M. Saldaña (Hacienda) and the Hacienda Team in meeting held as part of the 2018-2021 Strategic Plan.	\$ 507.00	2.7	\$ 1,368.90
3/23/2018	Ramos, Edwin	Manager	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) and M. Morla (Deloitte) to discuss presentation related to examples of impact of changes included in proposed Tax Reform to be used on meeting with the Fiscal Board.	\$ 507.00	1.4	\$ 709.80
3/23/2018	Ramos, Edwin	Manager	Review implementation summary plan of the proposed sales and use tax reduction included on the new tax reform.	\$ 507.00	1.2	\$ 608.40
3/23/2018	Rodriguez, Felipe	Manager	Review marked up version presentation of tax reform on the revised New Fiscal Plan for Puerto Rico (version 2.0) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.2	\$ 101.40
3/23/2018	Torres, Jose	Associate	Work on analysis on implementation of the proposed Sales & Use Tax Reduction into the Return Form SC 2915, as part of the work plan on Proposed tax reduction in Processed Foods, as requested by F. Pares (Under Secretary - PR Treasury).	\$ 366.00	2.7	\$ 988.20



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Date	Professional	Level	Description	Rate	Hours	Fees
3/23/2018	Torres, Jose	Associate	Research North American Industry Classification Industry Codes related to entities in the processed food industry as part of the work plan for the proposed Sales & Use Tax Reduction on processed foods sales, as requested by F. Pares (PR Treasury).	\$ 366.00	2.7	\$ 988.20
3/23/2018	Torres, Jose	Associate	Work on analysis on North American Industry Classification System Codes that relates to the definition of "Processed Food" as per the proposed Sales & Use Tax Reduction on Processed Foods, as requested by F. Pares (PR Treasury).	\$ 366.00	2.6	\$ 951.60
3/26/2018	Gil Diaz, Pablo	Senior Associate	Prepare various documents regarding the correspondence audit initiative for meeting with L. Jimenez (new Director of the Fiscal Audit Bureau) in order to onboard him with such initiative.	\$ 429.00	2.8	\$ 1,201.20
3/26/2018	Gil Diaz, Pablo	Senior Associate	Analyze data provided by Hacienda to select the next 1000 cases for the individual correspondence audits initiative.	\$ 429.00	2.7	\$ 1,158.30
3/26/2018	Gil Diaz, Pablo	Senior Associate	Update table that will be used for the analysis of the selection of the next 1000 individual correspondence audits cases.	\$ 429.00	2.8	\$ 1,201.20
3/26/2018	Gil Diaz, Pablo	Senior Associate	Provide recommendations to the audit team regarding the selection of the next 1000 individuals that will be subject to the correspondence audits.	\$ 429.00	1.6	\$ 686.40
3/26/2018	Gil Diaz, Pablo	Senior Associate	Prepare presentation regarding the correspondence audits initiative for meeting with L. Jimenez (new Director of the Fiscal Audit Bureau) in order to onboard him with such initiative.	\$ 429.00	3.0	\$ 1,287.00
3/26/2018	Marquez, Harry	Partner	Meet with A. Chepanik (from E&Y) to discuss supporting documentation of reduction in tax incentives.	\$ 621.00	0.5	\$ 310.50
3/26/2018	Marquez, Harry	Partner	Meet with J. Rohenna, F. Pares, D. Rodriguez (PR Treasury), and M. Morla (Deloitte) to discuss implementation plan for the Sales and Use Tax reduction on processed foods.	\$ 621.00	2.4	\$ 1,490.40
3/26/2018	Marquez, Harry	Partner	Review workplan of correspondence audits pursuant to revised New Fiscal Plan for Puerto Rico (version 2.0) for meeting with F. Parés (PR Internal Revenue Assistant Secretary).	\$ 621.00	2.3	\$ 1,428.30

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Date	Professional	Level	Description	Rate	Hours	Fees
3/26/2018	Morla, Marcos	Senior Manager	Review information provided by F. Pares (PR Treasury) related to the information included in informative forms related to purchases of houses in order to ascertain if information is useful based on the Correspondence Audits work plan.	\$ 546.00	1.4	\$ 764.40
3/26/2018	Morla, Marcos	Senior Manager	Review information provided by C. Freire (PR Treasury - Consultant) related to monthly collection figures for various initiatives in order to update monthly collection report for the Oversight Board.	\$ 546.00	0.9	\$ 491.40
3/26/2018	Morla, Marcos	Senior Manager	Review information provided by J. Barreto (PR Treasury - Audit division) related to case selection process for Correspondence Audits in order to analyze estimated collection amounts and adherence with proposed work plan.	\$ 546.00	2.1	\$ 1,146.60
3/26/2018	Morla, Marcos	Senior Manager	Review work plan provided by J. Rohenna (PR Treasury -Internal Revenue Area) related to Sales and Use Tax reduction of processed foods in order to assess whether implementation timeline agrees to the one proposed to the Oversight Board.	\$ 546.00	1.4	\$ 764.40
3/26/2018	Morla, Marcos	Senior Manager	Meet with J. Rohenna, F. Pares, D. Rodriguez (PR Treasury), and H. Marquez (Deloitte) to discuss implementation plan for the Sales and Use Tax reduction on processed foods.	\$ 546.00	2.4	\$ 1,310.40
3/26/2018	Ramos, Edwin	Manager	Work on data schedule provided by Hacienda for them to be able to make the selection of the next audit cases related to the individual correspondence audits initiative.	\$ 507.00	2.7	\$ 1,368.90
3/26/2018	Ramos, Edwin	Manager	Update to presentation to the Hacienda Team on Work plan for the Initiative "Proposed Tax Reduction in Processed Foods", as requested by Fares (Assistant Secretary of the Treasury).	\$ 507.00	2.4	\$ 1,216.80
3/26/2018	Ramos, Edwin	Manager	Work on presentation regarding the correspondence audits initiative for meeting with L. Jimenez (new Director of the Fiscal Audit Bureau) in order to onboard him with such initiative.	\$ 507.00	2.4	\$ 1,216.80
3/26/2018	Ramos, Edwin	Manager	Review workplan of correspondence audits with the revised Fiscal Plan for Puerto Rico (version 2.0) for meeting with F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.8	\$ 912.60

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Date	Professional	Level	Description	Rate	Hours	Fees
3/26/2018	Torres, Jose	Associate	Research to include multiple North American Industry Classification Codes in a Merchants Registration Certificate, as part of the implementation of the Proposed SUT Reduction on Processed Foods, as requested by F. Pares (PR Treasury).	\$ 366.00	1.7	\$ 622.20
3/26/2018	Torres, Jose	Associate	Work on analysis of correspondence letter cases already in process from the list of all the Taxpayers with Professional Services Income as part of the Initiative "Correspondence Audits", as requested by F. Pares (Assistant Secretary of PR Treasury).	\$ 366.00	1.3	\$ 475.80
3/26/2018	Torres, Jose	Associate	Work on analysis of Sale or Exchange of Real Property Informative Returns as part of an initiative to increase revenue from individuals, As requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	0.9	\$ 329.40
3/26/2018	Torres, Jose	Associate	Research on data obtained from Informative Returns SC 2821 and SC 2876 related to the sale of real property as part of an initiative to increase revenue, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 366.00	2.7	\$ 988.20
3/26/2018	Torres, Jose	Associate	Research on the provisions of Regulations 8167/8079 for public Notaries & Financial Institutions respectively as part of an initiative to increase revenue, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 366.00	1.7	\$ 622.20
3/26/2018	Torres, Jose	Associate	Research on sale of real property data collection's methods as per the provisions included in Informative Bulletin 12-03 & Administrative Determination 14-29, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 366.00	1.7	\$ 622.20
3/26/2018	Torres, Jose	Associate	Review on presentation to the Hacienda Team on Work plan related to Tax Reduction in Processed Foods Initiative, as requested by Fares (Assistant Secretary of the Treasury)	\$ 366.00	1.7	\$ 622.20
3/27/2018	Gil Diaz, Pablo	Senior Associate	Prepare report for meeting with M. Saldaña (Hacienda) and the Hacienda Team to discuss the draft version of the workplans for the establishment of audit and control processes as part of the 2018-2021 Strategic Plan.	\$ 429.00	1.2	\$ 514.80

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Date	Professional	Level	Description	Rate	Hours	Fees
3/27/2018	Gil Diaz, Pablo	Senior Associate	Meet with M. Saldaña, J. Puig, C. Freire (PR Treasury), L Contreras, J. Rohena, E. Vázquez, M. Colón (Hacienda), E. Ramos (Deloitte) to discuss the draft version of the workplans for the establishment of audit and control processes as part of the 2018-2021 Strategic Plan.	\$ 429.00	1.3	\$ 557.70
3/27/2018	Gil Diaz, Pablo	Senior Associate	Meet with M. Valentín (Fiscal Audit Bureau office) to discuss information related to the Schedule CO of the individual income tax return in order to continue assistance with the process for selection of correspondence audit cases.	\$ 429.00	1.2	\$ 514.80
3/27/2018	Gil Diaz, Pablo	Senior Associate	Update statistics status table for the first 1,000 correspondence audit letters issued for meeting with L. Jimenez (Director - Fiscal Audit Bureau) in order to onboard him with such initiative.	\$ 429.00	0.8	\$ 343.20
3/27/2018	Gil Diaz, Pablo	Senior Associate	Update workstreams related to the correspondence audits to incorporate the latest Administrative Determinations issued by the PR Treasury Dept. for meeting with L. Jimenez (Director - Fiscal Audit Bureau) in order to onboard him with such initiative.	\$ 429.00	0.9	\$ 386.10
3/27/2018	Gil Diaz, Pablo	Senior Associate	Prepare the February 2018 monthly report regarding the revenue initiatives projections and income achievements with information provided by the Hacienda personnel.	\$ 429.00	2.6	\$ 1,115.40
3/27/2018	Gil Diaz, Pablo	Senior Associate	Update the work plans for the establishment of audit and control processes to incorporate information provided by J. Puig (Hacienda) regarding audit techniques to comply with the 2018-2021 Strategic Plan.	\$ 429.00	2.8	\$ 1,201.20
3/27/2018	Marquez, Harry	Partner	Meet with L. Pérez (Hacienda) to review documentation provided by the Department of Economic Development and Commerce to support reduction in tax incentives.	\$ 621.00	1.5	\$ 931.50
3/27/2018	Marquez, Harry	Partner	Meet with R. Cruz (Hacienda) to discuss financing methods of the tax reform with the reduction in tax incentives.	\$ 621.00	2.3	\$ 1,428.30
3/27/2018	Marquez, Harry	Partner	Review workplan of correspondence audits pursuant to revised New Fiscal Plan for Puerto Rico (version 2.0.) for meeting with F. Pares (PR Internal Revenue Assistant Secretary).	\$ 621.00	1.9	\$ 1,179.90

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Date	Professional	Level	Description	Rate	Hours	Fees
3/27/2018	Morla, Marcos	Senior Manager	Prepare presentation related to summary of the Correspondence Audits revenue initiative as requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) to be presented to the Oversight Board.	\$ 546.00	1.7	\$ 928.20
3/27/2018	Morla, Marcos	Senior Manager	Review draft of Administrative Determination 12-07 provided by R. Cruz (PR Treasury - Under Secretary) in order to provide comments.	\$ 546.00	1.4	\$ 764.40
3/27/2018	Morla, Marcos	Senior Manager	Review updated work plan provided by J. Rohenna (PR Treasury - Internal Revenue Area) incorporating additional comments made during last meeting related to Sales and Use Tax reduction of processed foods.	\$ 546.00	2.6	\$ 1,419.60
3/27/2018	Morla, Marcos	Senior Manager	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) to discuss Agreed Upon Procedures requirements to be requested as part of the Sales and Use Tax reduction on processed foods in order to update work plan.	\$ 546.00	0.8	\$ 436.80
3/27/2018	Morla, Marcos	Senior Manager	Review additional information provided by J. Barreto (PR Treasury - Audit division) related to cases that have submitted information for Correspondence Audits in order to prepare report to be used in order to track progress of the initiative.	\$ 546.00	2.7	\$ 1,474.20
3/27/2018	Morla, Marcos	Senior Manager	Review year to date collection progress related to Revenue Initiatives as requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) in order to present progress to the Oversight Board.	\$ 546.00	1.3	\$ 709.80
3/27/2018	Ramos, Edwin	Manager	Meet with M. Saldaña, J. Puig, C. Freire (PR Treasury Department), L Contreras, J. Rohena, E. Vázquez, M. Colón (Hacienda) and P. Gil (Deloitte) to discuss the draft version of the workplans regarding the 2018-2021 Strategic Plan.	\$ 507.00	1.3	\$ 659.10
3/27/2018	Ramos, Edwin	Manager	Update to work plan to regarding Treasury department audit procedures needed for meeting with M. Saldaña (Hacienda) the 2018-2021 Strategic Plan.	\$ 507.00	2.8	\$ 1,419.60
3/27/2018	Ramos, Edwin	Manager	Update to the February 2018 monthly report regarding the revenue initiatives projections and income achievements with information provided by the Hacienda personnel.	\$ 507.00	2.1	\$ 1,064.70

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Date	Professional	Level	Description	Rate	Hours	Fees
3/27/2018	Ramos, Edwin	Manager	Review information related to the Schedule CO (Optional Computation Schedule) of the individual income tax return in order to continue assistance with the sampling schedule of correspondence audit cases regarding the correspondence audit initiative.	\$ 507.00	2.3	\$ 1,166.10
3/27/2018	Ramos, Edwin	Manager	Review information provided by Hacienda regarding the tobacco excise tax collections for the month of February.	\$ 507.00	1.2	\$ 608.40
3/27/2018	Ramos, Edwin	Manager	Review information provided by Hacienda regarding the correspondence audit collections for the month of February.	\$ 507.00	1.4	\$ 709.80
3/27/2018	Rodriguez, Felipe	Manager	Review updated Puerto Rico proposed tax reform bill (Articles 1-25) in order to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	1.1	\$ 557.70
3/27/2018	Torres, Jose	Associate	Draft status progress report for February 2018 regarding Collection Center initiative, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.3	\$ 475.80
3/27/2018	Torres, Jose	Associate	Draft status progress report for February 2018 regarding correspondence audit initiative, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.3	\$ 475.80
3/27/2018	Torres, Jose	Associate	Draft status progress report for February 2018 regarding flexible payment plan initiative, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.7	\$ 622.20
3/27/2018	Torres, Jose	Associate	Draft status progress report for February 2018 regarding large taxpayers initiative, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.7	\$ 622.20
3/27/2018	Torres, Jose	Associate	Draft status progress report for February 2018 regarding internet sales initiative, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.7	\$ 622.20
3/27/2018	Torres, Jose	Associate	Draft status progress report for February 2018 regarding medical marihuana initiative, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.0	\$ 366.00
3/27/2018	Torres, Jose	Associate	Draft status progress report for February 2018 regarding tobacco revenue initiative, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.7	\$ 622.20
3/28/2018	Gil Diaz, Pablo	Senior Associate	Call with M. Barreto (Fiscal Audit Bureau) to coordinate meeting to analyze the data for the next 1,000 correspondence audit letters that will be sent to individual taxpayers.	\$ 429.00	0.4	\$ 171.60

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3/28/2018	Gil Diaz, Pablo	Senior Associate	Update presentation to incorporate the sales and use tax correspondence audits for meeting with L. Jimenez (Director - Fiscal Audit Bureau) in order to onboard him with such initiative.	\$ 429.00	1.8	\$ 772.20
3/28/2018	Gil Diaz, Pablo	Senior Associate	Update presentation to incorporate the next steps to follow after due date on March 2, 2018 regarding the individual correspondence audits for meeting with L. Jimenez (Director - Fiscal Audit Bureau) in order to onboard him with such initiative.	\$ 429.00	1.6	\$ 686.40
3/28/2018	Gil Diaz, Pablo	Senior Associate	Update correspondence audit presentation for the PR Treasury Department auditors to incorporate the sales and use tax correspondence audits.	\$ 429.00	2.6	\$ 1,115.40
3/28/2018	Gil Diaz, Pablo	Senior Associate	Update correspondence audit presentation for the PR Treasury Department auditors to incorporate the next steps to follow after due date on March 2, 2018 for the individual correspondence audits.	\$ 429.00	2.4	\$ 1,029.60
3/28/2018	Gil Diaz, Pablo	Senior Associate	Update correspondence audit presentation for the PR Treasury Department auditors to incorporate the latest Administrative Determinations regarding to extensions of time issued by the PR Treasury.	\$ 429.00	2.7	\$ 1,158.30
3/28/2018	Marquez, Harry	Partner	Meet with F. Parés (PR Internal Revenue Sub-Secretary), C. Colón, J. Rohena, D. Rodriguez (Hacienda) to discuss workplan for implementation of "premium returns" included in tax reform and in revised New Fiscal Plan for Puerto Rico (version 2.0).	\$ 621.00	2.1	\$ 1,304.10
3/28/2018	Morla, Marcos	Senior Manager	Review research related to information included in informative forms related to purchases of houses in order to assess usefulness of information in order to be included as part of the case selection process for the Correspondence Audits Initiative.	\$ 546.00	1.9	\$ 1,037.40
3/28/2018	Morla, Marcos	Senior Manager	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) to discuss Correspondence Audits Initiative progress and plan and timeline for next batch of letters to be issued.	\$ 546.00	0.9	\$ 491.40
3/28/2018	Morla, Marcos	Senior Manager	Prepare data check formulas for the Correspondence Audits Initiative in order to estimate potential collection estimates of each batch of letters to be issued.	\$ 546.00	2.6	\$ 1,419.60

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
3/28/2018	Ramos, Edwin	Manager	Work on the information request template as part of the Correspondence audit "Credit for local Purchases" that the taxpayer will need to complete as part of the audit process, as requested by F. Pares (Assistant Secretary of the Puerto Rico Treasury).	\$ 507.00	2.2	\$ 1,115.40
3/28/2018	Rodriguez, Felipe	Manager	Review Puerto Rico tax reform bill (Articles 26-50) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.4	\$ 202.80
3/28/2018	Torres, Jose	Associate	Draft report on dividends paid & royalties' tax withheld of Act 154 (4% Excise Tax on certain transaction between related entities) entities to be presented before the Financial Oversight & Management Board. As requested by R. Cruz (PR Treasury).	\$ 366.00	1.3	\$ 475.80
3/28/2018	Torres, Jose	Associate	Review statement of motives section on Circular Letter related to Credits for Local Purchases, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 366.00	1.2	\$ 439.20
3/28/2018	Torres, Jose	Associate	Review audit procedures section on Circular Letter related to Credit for Local Purchases, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 366.00	2.4	\$ 878.40
3/28/2018	Torres, Jose	Associate	Review Payment Plan under the Taxpayer Rehabilitation Program on Circular Letter related to Credit for Local Purchases, as requested by F. Pares (Assistant Secretary of the Treasury).	\$ 366.00	2.9	\$ 1,061.40
3/28/2018	Torres, Jose	Associate	Prepare information request template as part of the Correspondence audit initiative on Credit for local Purchases, as requested by F. Pares (Assistant Secretary of the Puerto Rico Treasury).	\$ 366.00	2.9	\$ 1,061.40
3/29/2018	Gil Diaz, Pablo	Senior Associate	Coordinate meeting with M. Barreto (from Fiscal Audit Bureau) to discuss data for the next 1,000 correspondence audit letters that will be sent to individual taxpayers.	\$ 429.00	0.3	\$ 128.70
3/29/2018	Morla, Marcos	Senior Manager	Prepare presentation related to the Correspondence Audit Revenue Initiative as requested by R. Maldonado (PR Secretary of Treasury) in order to be presented to the Governor.	\$ 546.00	1.8	\$ 982.80
3/29/2018	Morla, Marcos	Senior Manager	Prepare schedule for data gathering to be used as part of the registration process for the reduced Sales and Use Tax rate on processed foods.	\$ 546.00	1.7	\$ 928.20
3/29/2018	Morla, Marcos	Senior Manager	Prepare presentation for R. Maldonado (PR Secretary of Treasury) related to status and progress of Revenue Initiatives.	\$ 546.00	0.6	\$ 327.60



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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
3/29/2018	Morla, Marcos	Senior Manager	Review information provided by J. Rohenna (PR Treasury) related to case selection process related to Sales and Use Tax Correspondence Audit cases in order to ascertain compliance with timeline and collection estimates as included in the Revised Fiscal Plan.	\$ 546.00	0.9	\$ 491.40
3/29/2018	Morla, Marcos	Senior Manager	Call with R. Cruz (PR Treasury - Under Secretary) related to analysis needed related to assess the impact of proposed Tax Incentives Code.	\$ 546.00	1.3	\$ 709.80
3/30/2018	Morla, Marcos	Senior Manager	Review letter provided by F. Pares (PR Treasury) from the Oversight Board related to Revenue Initiatives Collections Estimates for Revised Fiscal Plan in order to identify deviations from collection estimates previously provided.	\$ 546.00	1.8	\$ 982.80
3/30/2018	Ramos, Edwin	Manager	Review correspondence audit presentation for the PR Treasury Department auditors to incorporate the latest Administrative Determinations regarding the extensions of time issued by the PR Treasury.	\$ 507.00	0.8	\$ 405.60
3/31/2018	Marquez, Harry	Partner	Meet with R. Maldonado (PR Internal Revenue Secretary), F. Parés (PR Internal Revenue Sub-Secretary) and C. Colón (from Hacienda) to discuss final model of tax reform and financing method included in revised New Fiscal Plan for Puerto Rico (version 2.0).	\$ 621.00	2.9	\$ 1,800.90
3/31/2018	Morla, Marcos	Senior Manager	Prepare Executive summary requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes on the proposed tax reform in order to present to the Governor.	\$ 546.00	0.7	\$ 382.20
3/31/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to summary of changes on proposed tax reform in order to present to the Oversight Board.	\$ 546.00	1.1	\$ 600.60
3/31/2018	Morla, Marcos	Senior Manager	Prepare memo of collection estimates for the Correspondence Audits Initiatives in order to submit to the Oversight Board as part of the collection estimates to be used on the Revised Fiscal Plan.	\$ 546.00	0.9	\$ 491.40
3/31/2018	Ramos, Edwin	Manager	Update to correspondence audit presentation for the PR Treasury Department auditors to incorporate the next steps to follow after due date on March 2, 2018 for the individual correspondence audits.	\$ 507.00	1.1	\$ 557.70

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
3/31/2018	Rodriguez, Felipe	Manager	Review Puerto Rico tax reform bill (Articles 51-75) to provide comments to F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.6	\$ 304.20
4/2/2018	Gil Diaz, Pablo	Senior Associate	Prepare analysis of data provided J. Barreto (PR Treasury Department) in order to assess the best criteria for the selection of the next 1000 cases for the correspondence audits.	\$ 429.00	2.3	\$ 986.70
4/2/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding important changes to individual income taxes, corporate taxes and sales and use taxes included in the proposed PR Tax Reform in order to prepare an executive summary presentation for the Governor of Puerto Rico.	\$ 429.00	2.4	\$ 1,029.60
4/2/2018	Gil Diaz, Pablo	Senior Associate	Prepare executive summary presentation for the Governor of Puerto Rico to highlight changes of individual income taxes included in the proposed PR Tax Reform.	\$ 429.00	2.3	\$ 986.70
4/2/2018	Gil Diaz, Pablo	Senior Associate	Prepare executive summary presentation for the Governor of Puerto Rico to highlight changes of corporate taxes included in the proposed PR Tax Reform.	\$ 429.00	2.6	\$ 1,115.40
4/2/2018	Gil Diaz, Pablo	Senior Associate	Prepare executive summary presentation for the Governor of Puerto Rico to highlight changes of sales and use taxes included in the proposed PR Tax Reform.	\$ 429.00	2.7	\$ 1,158.30
4/2/2018	Marquez, Harry	Partner	Review Puerto Rico Tax Reform presentation with model included in revised New Fiscal Plan for Puerto Rico (version 2.0) in order to submit comments to R. Maldonado (Hacienda).	\$ 621.00	2.6	\$ 1,614.60
4/2/2018	Marquez, Harry	Partner	Review changes made to the executive summary of the tax reform included in Revised Fiscal Plan for Puerto Rico (version 2.0) as requested by R. Maldonado (Hacienda).	\$ 621.00	2.1	\$ 1,304.10
4/2/2018	Marquez, Harry	Partner	Review supporting documentation on projected revenues provided by Ankura and McKinsey as part of the revenue enhancement initiative measures to be included on the revised Fiscal Plan for Puerto Rico (version 2.0).	\$ 621.00	2.3	\$ 1,428.30
4/2/2018	Marquez, Harry	Partner	Review supporting worksheet of the revenue enhancement initiative measures on key performance indicators provided by Ankura and McKinsey to be included as part of the Fiscal Plan for Puerto Rico (version 2.0).	\$ 621.00	1.9	\$ 1,179.90

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Date	Professional	Level	Description	Rate	Hours	Fees
4/2/2018	Marquez, Harry	Partner	Participate in call with C. Freire (PR Treasury - Consultant) and M. Morla (Deloitte) to discuss information provided by Ankura related to new collection estimates for the Revenue Initiatives to be included in the revised Fiscal Plan.	\$ 621.00	0.9	\$ 558.90
4/2/2018	Morla, Marcos	Senior Manager	Prepare Executive Summary requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes on the proposed tax reform in order to present to the Governor.	\$ 546.00	2.8	\$ 1,528.80
4/2/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury) related to the changes included in the tax Reform related to Income Tax for Individuals and Corporations to be presented to N. Jaresko (Oversight Board).	\$ 546.00	2.8	\$ 1,528.80
4/2/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury) related to the changes included in the tax Reform related to Sales and Use Tax to be presented to N. Jaresko (Oversight Board).	\$ 546.00	0.8	\$ 436.80
4/2/2018	Morla, Marcos	Senior Manager	Meet with F. Pares (PR Treasury), E. Ramos (Deloitte) to discuss changes included in the new version of proposed Tax Reform and presentations needed for the Oversight Board and the Governor.	\$ 546.00	1.6	\$ 873.60
4/2/2018	Morla, Marcos	Senior Manager	Review summary of changes table provided by C. Colon (PR Treasury - Consultant) related to new version of proposed tax reform in order to assess impact of changes and updates needed to previously prepared presentations.	\$ 546.00	2.2	\$ 1,201.20
4/2/2018	Morla, Marcos	Senior Manager	Call with C. Freire (PR Treasury - Consultant) and H. Marquez (Deloitte) to discuss information provided by Ankura related to new collection estimates for the Revenue Initiatives to be included in the revised Fiscal Plan.	\$ 546.00	0.9	\$ 491.40
4/2/2018	Morla, Marcos	Senior Manager	Prepare updates to collection estimates tables for the Revenue Initiatives based on information provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) to be included in the revised Fiscal Plan.	\$ 546.00	1.6	\$ 873.60
4/2/2018	Ramos, Edwin	Manager	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), M. Morla (Deloitte) to discuss changes included in the new version of proposed Tax Reform and presentations for the Oversight Board and the Governor.	\$ 507.00	1.6	\$ 811.20

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4/2/2018	Ramos, Edwin	Manager	Call with Hacienda fiscal audit team to discuss correspondence audit initiative collections and coordinate future meeting.	\$ 507.00	1.3	\$ 659.10
4/2/2018	Ramos, Edwin	Manager	Call with A. Cruz (Hacienda) to discuss changes to tax rates included on the new tax reform, as requested by F. Pares (Hacienda).	\$ 507.00	1.1	\$ 557.70
4/2/2018	Ramos, Edwin	Manager	Review Exhibit provided by E. Rios (Hacienda) regarding AMT scenario under new tax reform with data from 2015 individual income tax returns.	\$ 507.00	2.9	\$ 1,470.30
4/2/2018	Ramos, Edwin	Manager	Prepare comparison table including current tax code and new version of proposed tax reform (articles 11 to 19), in order to assess fiscal impact of such changes, as requested by F. Pares (Hacienda).	\$ 507.00	2.8	\$ 1,419.60
4/2/2018	Ramos, Edwin	Manager	Prepare comparison table including current tax code and new version of proposed tax reform (articles 22-29), in order to assess fiscal impact of such changes, as requested by F. Pares (Hacienda).	\$ 507.00	2.7	\$ 1,368.90
4/2/2018	Ramos, Edwin	Manager	Review Exhibit provided J. Barreto (from PR Treasury Department) regarding individual taxpayers in order to assist during selection of the next 1000 cases for the correspondence audits.	\$ 507.00	1.2	\$ 608.40
4/2/2018	Rodriguez, Felipe	Manager	Review Puerto Rico Tax Reform presentation against model included in revised New Fiscal Plan for Puerto Rico (version 2.0) in order to submit comments to H. Marquez (Deloitte) as requested by R. Maldonado (Hacienda).	\$ 507.00	0.6	\$ 304.20
4/2/2018	Torres, Jose	Associate	Prepare summary table including proposed changes presented in Art. 11 - 16 related to Tax Rates included in the new Tax Reform in comparison with the current PR Internal Revenue Tax Code for presentation before the Dept. of state, as requested by F. Pares (PR Treasury).	\$ 366.00	2.9	\$ 1,061.40
4/2/2018	Torres, Jose	Associate	Prepare summary table including proposed changes presented in Art. 17 - 23 related to Special Tax on distributions & annuities included in the new Tax Reform in comparison with the current PR Internal Revenue Tax Code to be addressed to Dept. of state, as requested by F. Pares (PR Treasury).	\$ 366.00	2.7	\$ 988.20

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Date	Professional	Level	Description	Rate	Hours	Fees
4/3/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding individual income tax included in the proposed PR Tax Reform to incorporate last changes of April 2018 provided by C. Colón (PR Treasury Department) as requested by F. Parés (PR Internal Revenue).	\$ 429.00	2.6	\$ 1,115.40
4/3/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding corporate tax included in the proposed PR Tax Reform to incorporate last changes of April 2018 provided by C. Colón (PR Treasury Department) as requested by F. Parés (PR Internal Revenue).	\$ 429.00	2.6	\$ 1,115.40
4/3/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding sales and use tax included in the proposed PR Tax Reform to incorporate last changes of April 2018 provided by C. Colón (PR Treasury Department) as requested by F. Parés (PR Internal Revenue).	\$ 429.00	2.7	\$ 1,158.30
4/3/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding other proposed tax changes included in the proposed PR Tax Reform to incorporate last changes of April 2018 provided by C. Colón (PR Treasury Department) as requested by F. Parés (PR Internal Revenue).	\$ 429.00	2.6	\$ 1,115.40
4/3/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to compare Section 6010.09 related to Successor Taxpayer under the actual PR Internal Revenue Code of 2011 and the PR Proposed Tax Reform.	\$ 429.00	0.6	\$ 257.40
4/3/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to compare Section 6021.02 regarding refunds and credits under the actual PR Internal Revenue Code of 2011 and the PR Proposed Tax Reform.	\$ 429.00	0.8	\$ 343.20
4/3/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to compare Section 6030.10 regarding penalties under the actual PR Internal Revenue Code of 2011 and the PR Proposed Tax Reform.	\$ 429.00	0.7	\$ 300.30
4/3/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to compare Section 6030.06 regarding interest and surcharges in case of assessments of taxes under the actual PR Internal Revenue Code of 2011 and the PR Proposed Tax Reform.	\$ 429.00	0.6	\$ 257.40
4/3/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to compare Section 4030.19 regarding exemptions on machinery, medical-surgical material, equipment and technology used in the rendering of health services under the actual PR Internal Revenue Code of 2011 and the PR Proposed Tax Reform.	\$ 429.00	0.7	\$ 300.30

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Date	Professional	Level	Description	Rate	Hours	Fees
4/3/2018	Marquez, Harry	Partner	Further review changes made to the executive summary on the revised Fiscal Plan for Puerto Rico (version 2.0) model, as requested by R. Maldonado (Hacienda) and to be presented to the Governor of Puerto Rico.	\$ 621.00	1.9	\$ 1,179.90
4/3/2018	Marquez, Harry	Partner	Provide comments on changes made to the executive summary on the revised fiscal plan for Puerto Rico (version 2.0), requested by R. Maldonado and to be presented to the Governor of Puerto Rico.	\$ 621.00	1.2	\$ 745.20
4/3/2018	Marquez, Harry	Partner	Review supporting spreadsheet used for changes made on individuals tax rates and alternative minimum tax to be included as part of the revised fiscal plan, as requested for F. Parés (Hacienda).	\$ 621.00	2.5	\$ 1,552.50
4/3/2018	Marquez, Harry	Partner	Review supporting documentation related to the revenue enhancement initiative measures provided by Ankura and Mckinsey to be included as part of the revised Fiscal Plan for Puerto Rico (version 2.0).	\$ 621.00	2.2	\$ 1,366.20
4/3/2018	Marquez, Harry	Partner	Further review on supporting documentation provided by Ankura and Mckinsey in order to analyze information provided as part of the revenue enhancement initiatives measures to be included on the revised Fiscal Plan for Puerto Rico (version 2.0).	\$ 621.00	2.4	\$ 1,490.40
4/3/2018	Marquez, Harry	Partner	Meet with F. Pares, C. Freire (Hacienda) and BankTech team, to discuss their software and devices capacity in order to comply with fiscal terminal requirements as part of the revenue enhancements initiatives measures.	\$ 621.00	1.0	\$ 621.00
4/3/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue/ Tax Policy) related to the General Macroeconomic concepts included in the tax Reform related to Sales and Use Tax to be presented to N. Jaresko (Oversight Board).	\$ 546.00	2.3	\$ 1,255.80
4/3/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to the changes included in the tax Reform related to Sales and Use Tax to be presented to N. Jaresko (Oversight Board).	\$ 546.00	2.9	\$ 1,583.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/3/2018	Morla, Marcos	Senior Manager	Review additional information requested by Ankura related to collection estimates to be used on the revised Fiscal Plan and update tables.	\$ 546.00	1.6	\$ 873.60
4/3/2018	Morla, Marcos	Senior Manager	Review update version of proposed tax reform bill provided by C. Colon (PR Treasury - Consultant) in order to identify new changes and updates needed to various presentations and executive summaries.	\$ 546.00	2.8	\$ 1,528.80
4/3/2018	Morla, Marcos	Senior Manager	Prepare update to comparative table of proposed changes of the new version of the Tax Reform bill in order to ascertain changes that require adjustments in the collections estimates included in the proposed information provided to Ankura to be included in the revised Fiscal Plan.	\$ 546.00	2.6	\$ 1,419.60
4/3/2018	Morla, Marcos	Senior Manager	Prepare update to the Executive Summary requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) based on the new version of the Tax Reform bill.	\$ 546.00	1.1	\$ 600.60
4/3/2018	Ramos, Edwin	Manager	Prepare comparison table including current tax code and new version of proposed tax reform (articles 45-49), in order to assess fiscal impact of such changes.	\$ 507.00	2.8	\$ 1,419.60
4/3/2018	Ramos, Edwin	Manager	Prepare comparison table including current tax code and new version of proposed tax reform (articles 63-69), in order to assess fiscal impact of such changes.	\$ 507.00	2.6	\$ 1,318.20
4/3/2018	Ramos, Edwin	Manager	Prepare comparison table including current tax code and new version of proposed tax reform (articles 70-79), in order to assess fiscal impact of such changes.	\$ 507.00	2.9	\$ 1,470.30
4/3/2018	Ramos, Edwin	Manager	Prepare comparison table including current tax code and new version of proposed tax reform (articles 101-109), in order to assess fiscal impact of such changes.	\$ 507.00	2.6	\$ 1,318.20
4/3/2018	Ramos, Edwin	Manager	Prepare comparison table including current tax code and new version of proposed tax reform (articles 110-114), in order to assess fiscal impact of such changes.	\$ 507.00	2.3	\$ 1,166.10
4/3/2018	Ramos, Edwin	Manager	Review presentation regarding individual income tax included in the proposed PR Tax Reform to incorporate changes of April 2018 provided by C. Colón (PR Treasury Department).	\$ 507.00	1.2	\$ 608.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/3/2018	Rodriguez, Felipe	Manager	Further review changes made to the executive summary on the revised Fiscal Plan for Puerto Rico (version 2.0) model, as requested by H. Marquez (Deloitte) for R. Maldonado (Hacienda) and to be presented to the Governor of Puerto Rico.	\$ 507.00	0.4	\$ 202.80
4/3/2018	Torres, Jose	Associate	Prepare summary table including proposed changes presented in Art. 36 - 46 related to Tax Credits included in the new Tax Reform in comparison with the current PR Internal Revenue Tax Code to be addressed to Department of state.	\$ 366.00	2.6	\$ 951.60
4/3/2018	Torres, Jose	Associate	Prepare summary table including proposed changes presented in Art. 50 - 62 related to withholding at source included in the new Tax Reform in comparison with the current PR Internal Revenue Tax Code for presentation before the Dept. of state.	\$ 366.00	2.7	\$ 988.20
4/3/2018	Torres, Jose	Associate	Prepare summary table including proposed changes presented in Art. 80 - 119 related to General Provisions included in the new Tax Reform in comparison with the current PR Internal Revenue Tax Code for presentation before the Dept. of state.	\$ 366.00	2.8	\$ 1,024.80
4/3/2018	Torres, Jose	Associate	Review on changes related to Corporate & Individual Tax Rates included the new proposed Tax Reform in comparison with the PR Internal Revenue Tax Code for presentation before the PR Dept. of State.	\$ 366.00	1.9	\$ 695.40
4/3/2018	Torres, Jose	Associate	Perform Research on applicable regulation for more information related to "Payments of Tax" provided in Section 1056 of the PR Internal Revenue Tax Code of 2011, as amended, as requested by F. Pares (PR Treasury).	\$ 366.00	2.4	\$ 878.40
4/3/2018	Torres, Jose	Associate	Perform Research on applicable regulation for more information related to "Extension of Payment" provided in the PR Internal Revenue Tax Code of 2011, as amended, as requested by F. Pares (PR Treasury).	\$ 366.00	2.6	\$ 951.60
4/4/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to compare Section 1063.07 regarding informative return on credit extension transactions under the actual PR Internal Revenue Code of 2011 and the PR Proposed Tax Reform.	\$ 429.00	0.6	\$ 257.40
4/4/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to compare Section 4030.20 regarding exemption for printed books, uniforms and materials under the actual PR Internal Revenue Code of 2011 and the PR Proposed Tax Reform.	\$ 429.00	0.6	\$ 257.40



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Date	Professional	Level	Description	Rate	Hours	Fees
4/4/2018	Gil Diaz, Pablo	Senior Associate	Prepare document for meeting with J. Barreto (from PR Treasury Department) and J. Benitez (Fiscal Audit Bureau Director ) to discuss progress status and next steps for income and sales and use tax correspondence audits.	\$ 429.00	1.6	\$ 686.40
4/4/2018	Marquez, Harry	Partner	Meet with R. Maldonado, F. Pares, R. Cruz, J. Rohena, D. Rodriguez, C. Colón (PR Treasury), and M. Morla (Deloitte) to discuss changes included in the updated version of the proposed Tax Reform Bill.	\$ 621.00	5.3	\$ 3,291.30
4/4/2018	Marquez, Harry	Partner	Review backup analysis provided by Ankura and Mckinsey, as part of the revenue enhancement initiatives measures to be included as part of the revised fiscal plan for Puerto Rico (version 2.0), requested by F. Pares (Hacienda).	\$ 621.00	2.4	\$ 1,490.40
4/4/2018	Marquez, Harry	Partner	Substantive review on supporting documentation provided by Ankura and Mckinsey, related to the revenue enhancement initiatives measures to be included as part of the revised fiscal plan for Puerto Rico (version 2.0).	\$ 621.00	1.4	\$ 869.40
4/4/2018	Marquez, Harry	Partner	Further review of the supporting evidence provided by Ankura related to the revenue enhancement initiative measures, to be included as part of the revised fiscal plan for Puerto Rico (version 2.0).	\$ 621.00	2.2	\$ 1,366.20
4/4/2018	Morla, Marcos	Senior Manager	Update to presentation requested by F. Pares (PR Treasury) related to the changes included in the tax Reform related to Income Tax for Individuals and Corporations based on changes included in the updated version of the Tax Reform bill.	\$ 546.00	1.9	\$ 1,037.40
4/4/2018	Morla, Marcos	Senior Manager	Prepare additional update to comparative table of proposed changes of the new version of the Tax Reform bill in order to ascertain changes that require adjustments in the collections estimates included in the proposed information provided to Ankura to be included in the revised Fiscal Plan.	\$ 546.00	1.7	\$ 928.20
4/4/2018	Morla, Marcos	Senior Manager	Meet with R. Maldonado, F. Pares, R. Cruz, J. Rohena, D. Rodriguez, C. Colon (PR Treasury), and H. Marquez (Deloitte) to discuss changes included in the updated version of the proposed Tax Reform Bill.	\$ 546.00	5.3	\$ 2,893.80

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**February 1, 2018 through May 31, 2018**

***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
4/4/2018	Morla, Marcos	Senior Manager	Meet with F. Pares, C. Colon (PR Treasury) to discuss changes included in the updated version of the proposed Tax Reform Bill and comparative table of changes in order to identify any updates needed in the impact simulations.	\$ 546.00	2.4	\$ 1,310.40
4/4/2018	Morla, Marcos	Senior Manager	Prepare presentation of summary of status of the Correspondence Audits Revenue Initiative in order to discuss same with J. Benitez (PR Treasury - Director of Audit Division) as he has been newly appointed head of division.	\$ 546.00	1.3	\$ 709.80
4/4/2018	Ramos, Edwin	Manager	Review updated presentation regarding individual income tax included in the proposed PR Tax Reform to incorporate changes of April 2018 provided by C. Colón (PR Treasury Department assessor) as requested by F. Parés (Hacienda).	\$ 507.00	2.9	\$ 1,470.30
4/4/2018	Ramos, Edwin	Manager	Update to comparative table of proposed changes of the new version of the Tax Reform bill in order to ascertain changes that require adjustments in the collections estimates included in the proposed information provided to Ankura to be included in the revised Fiscal Plan.	\$ 507.00	2.7	\$ 1,368.90
4/4/2018	Ramos, Edwin	Manager	Review summary related to research on applicable regulation related to "Extension of Payment" provided in the PR Internal Revenue Tax Code of 2011, as amended, as requested by F. Pares (Under Secretary of the Treasury of Puerto Rico).	\$ 507.00	2.6	\$ 1,318.20
4/4/2018	Rodriguez, Felipe	Manager	Meeting with R. Maldonado, F. Pares, R. Cruz, J. Rohena, D. Rodriguez, C. Colón (PR Treasury) to discuss changes included in the updated version of the proposed Tax Reform Bill.	\$ 507.00	4.0	\$ 2,028.00
4/4/2018	Torres, Jose	Associate	Update changes on analysis related to Art. 50-54 of the new Tax Reform as compared with the current PR Tax Revenue Code for presentation before the PR Department of state, as requested by F. Pares (Under Secretary of the PR Treasury)	\$ 366.00	2.3	\$ 841.80
4/4/2018	Torres, Jose	Associate	Update changes on analysis related to Art. 68, 79, 80 & 65 included in the new Tax Reform as compared with the current PR Internal Revenue Tax Code for presentation before the PR Dept. of state, as requested by F. Pares (Under Secretary - PR Treasury)	\$ 366.00	2.2	\$ 805.20

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
4/5/2018	Marquez, Harry	Partner	Meet with R. Rosario and P. Mesa (Fortaleza) and F. Parés (Hacienda) to discuss points related to the tax reform as part of the Revised Fiscal plan for Puerto Rico (version 2.0).	\$ 621.00	3.5	\$ 2,173.50
4/5/2018	Marquez, Harry	Partner	Review correspondence audit report that include amount of cases sent, open, closed, revenue collected and cases that choose payment plans.	\$ 621.00	1.9	\$ 1,179.90
4/5/2018	Marquez, Harry	Partner	Review Fiscal Plan version 2.0, in order to identify any difference with the Hacienda vision and plan, as requested by R. Maldonado (Hacienda).	\$ 621.00	2.3	\$ 1,428.30
4/5/2018	Marquez, Harry	Partner	Review Fiscal Plan version 2.0, in order to identify any difference with previous fiscal plan revenue enhancement initiatives, as requested by R. Maldonado (Hacienda).	\$ 621.00	2.4	\$ 1,490.40
4/5/2018	Morla, Marcos	Senior Manager	Meet with J. Benitez, M. Valentin, J. Barreto, H. Lugo (PR Treasury), and E. Ramos (Deloitte) to discuss progress made on initial cases sent for the Income Tax Correspondence Audit letter and discuss plan for Sales and Use Tax letters.	\$ 546.00	2.8	\$ 1,528.80
4/5/2018	Morla, Marcos	Senior Manager	Prepare presentation for R. Maldonado (PR Secretary of Treasury) related to status and progress of Revenue Initiatives.	\$ 546.00	0.6	\$ 327.60
4/5/2018	Morla, Marcos	Senior Manager	Prepare update to Sales and Use Tax Correspondence Audits Revenue Initiative based on discussion held in meeting with J. Benitez (PR Treasury - Director of Audit Division).	\$ 546.00	2.8	\$ 1,528.80
4/5/2018	Morla, Marcos	Senior Manager	Prepare changes to the estimates Collections table for the Revenue Initiatives as requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) in order to include in the revised Fiscal Plan.	\$ 546.00	0.9	\$ 491.40
4/5/2018	Ramos, Edwin	Manager	Meet with J. Benitez, M. Valentin, J. Barreto, H. Lugo (PR Treasury), and M. Morla (Deloitte) to discuss progress made on initial cases sent for the Income Tax Correspondence Audit letter and discuss plan for Sales and Use Tax letters.	\$ 507.00	2.8	\$ 1,419.60
4/5/2018	Ramos, Edwin	Manager	Prepare presentation related to the comparison of the current tax code and new version of proposed tax reform (Version April 4, 2018) to be provided to Hacienda team.	\$ 507.00	2.8	\$ 1,419.60

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Date	Professional	Level	Description	Rate	Hours	Fees
4/5/2018	Ramos, Edwin	Manager	Update to presentation related to the comparison of the current tax code and new version of proposed tax reform (Version April 4, 2018) to be provided to Hacienda team to include comments provided by F. Pares (Hacienda).	\$ 507.00	2.3	\$ 1,166.10
4/5/2018	Rodriguez, Felipe	Manager	Review changes made to the reduction in Corporate Income Tax Rates, to be part of the Tax Reform presentation of the revised fiscal plan for Puerto Rico (version 2.0) as requested for F. Parés (Hacienda).	\$ 507.00	1.1	\$ 557.70
4/6/2018	Morla, Marcos	Senior Manager	Meet with F. Pares, A. Pantoja, J. Rohena, D. Rodriguez, C. Colon, J. Puig, M. Diaz (PR Treasury) to discuss implementation plan for the proposed Tax Reform Bill.	\$ 546.00	2.9	\$ 1,583.40
4/6/2018	Morla, Marcos	Senior Manager	Prepare examples requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to impact of changes on individuals and corporation based on the proposed tax reform in order to publish them in Hacienda's website.	\$ 546.00	1.6	\$ 873.60
4/6/2018	Morla, Marcos	Senior Manager	Prepare implementation plan for the Tax Reform based on timelines agreed in previous meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy).	\$ 546.00	2.7	\$ 1,474.20
4/6/2018	Rodriguez, Felipe	Manager	Review changes on analysis related to Art. 50-54 of the new Tax Reform as compared with the current PR Tax Revenue Code for presentation before the PR Department of state, as requested by F. Pares (Under Secretary of the PR Treasury)	\$ 507.00	0.9	\$ 456.30
4/7/2018	Rodriguez, Felipe	Manager	Review changes on analysis related to Art. 68, 79, 80 & 65 included in the new Tax Reform as compared with the current PR Internal Revenue Tax Code for presentation before the PR Department of state, as requested by F. Pares (Under Secretary of the PR Treasury)	\$ 507.00	1.2	\$ 608.40
4/9/2018	Gil Diaz, Pablo	Senior Associate	Draft email to H. Adames (PR Treasury) to request additional comments and recommendations regarding the goals and objectives for the audit process activity work plan to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	0.4	\$ 171.60

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Date	Professional	Level	Description	Rate	Hours	Fees
4/9/2018	Gil Diaz, Pablo	Senior Associate	Draft email to L. Contreras (PR Treasury) to request additional comments and recommendations regarding the goals and objectives for the tax evasion activity work plan to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	0.6	\$ 257.40
4/9/2018	Gil Diaz, Pablo	Senior Associate	Draft email to J. Puig (PR Treasury) to request additional comments and recommendations regarding the goals and objectives for the tax reform activity plan to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	0.3	\$ 128.70
4/9/2018	Morla, Marcos	Senior Manager	Prepare changes in work plan for the Correspondence Audits Revenue Initiative for additional Income Tax cases and prepare formula to assist in the calculation of collection estimates for cases.	\$ 546.00	1.8	\$ 982.80
4/9/2018	Morla, Marcos	Senior Manager	Review information provided by R. Cruz (PR Treasury - Under Secretary) related to the proposed Tax Incentives Code in order to identify changes that require further analysis by the Economy division in order to assess the impact on collection estimates.	\$ 546.00	0.7	\$ 382.20
4/9/2018	Ramos, Edwin	Manager	Prepare presentation requested by R. Cruz (PR Treasury - Under Secretary) related to amounts of savings from Tax Credits will be created in order to pay for income tax benefits included in the individual Tax Reform needed for the Oversight Board.	\$ 507.00	2.8	\$ 1,419.60
4/9/2018	Ramos, Edwin	Manager	Update to presentation requested by R. Cruz (PR Treasury) related to summary of Incentives Code and amounts of savings from Tax Credits will be created in order to pay for income tax benefits included in the individual Tax Reform for the Oversight Board.	\$ 507.00	2.7	\$ 1,368.90
4/9/2018	Ramos, Edwin	Manager	Prepare presentation requested by R. Cruz (PR Treasury - Under Secretary) related to summary of Incentives Code that will be reduced in order to pay for income tax benefits included in the individual Tax Reform needed for the Oversight Board.	\$ 507.00	2.9	\$ 1,470.30
4/9/2018	Ramos, Edwin	Manager	Review examples requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to impact of changes on Self-Employed individuals based on the proposed tax reform in order to publish them in Hacienda's website.	\$ 507.00	1.2	\$ 608.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/9/2018	Rodriguez, Felipe	Manager	Review comparison table including current tax code and new version of proposed tax reform (articles 11 to 19), in order to assess fiscal impact of such changes, as requested by F. Pares (Hacienda).	\$ 507.00	0.4	\$ 202.80
4/10/2018	Morla, Marcos	Senior Manager	Prepare excel formulas for information sent by J. Barreto (PR Treasury - Audit Division) related to Correspondence Audit cases in order to assist in the collection estimates for newly sent cases.	\$ 546.00	1.9	\$ 1,037.40
4/10/2018	Rodriguez, Felipe	Manager	Review comparison table including current tax code and new version of proposed tax reform (articles 22-29), in order to assess fiscal impact of such changes, as requested by F. Pares (Hacienda).	\$ 507.00	0.3	\$ 152.10
4/11/2018	Morla, Marcos	Senior Manager	Call with J. Barreto (PR Treasury - Audit Division) to discuss formulas created to assist in the calculation of collection estimates for Correspondence Audits cases.	\$ 546.00	0.7	\$ 382.20
4/11/2018	Morla, Marcos	Senior Manager	Prepare updates to the monthly scorecard report for collection estimates of the Revenue Initiatives to be sent to the Oversight Board in order to include changes in collections estimates and Revenue Initiatives based on the certified New Fiscal Plan.	\$ 546.00	1.7	\$ 928.20
4/11/2018	Rodriguez, Felipe	Manager	Prepare comparison table including current tax code and new version of proposed tax reform (articles 45-49), in order to assess fiscal impact of such changes, as requested by F. Pares (Hacienda).	\$ 507.00	0.6	\$ 304.20
4/12/2018	Marquez, Harry	Partner	Review changes made to the corporation tax rate reductions, fixed tax rate and reduction on business to business Sales and Use Tax reduction, to be part of the Tax Reform presentation of the revised fiscal plan for Puerto Rico (version 2.0).	\$ 621.00	2.5	\$ 1,552.50
4/12/2018	Marquez, Harry	Partner	Meet with W. Santiago (The Raveis Group), M. Morla (Deloitte) to discuss the programing of a Tax Calculator as requested by R. Maldonado (PR Secretary of Treasury) in order for taxpayers to calculate their tax under the proposed Tax Reform Bill.	\$ 621.00	3.8	\$ 2,359.80
4/12/2018	Morla, Marcos	Senior Manager	Meet with W. Santiago (The Raveis Group), H. Marquez (Deloitte) to discuss the programing of a Tax Calculator as requested by R. Maldonado (PR Secretary of Treasury) in order for taxpayers to calculate their tax under the proposed Tax Reform Bill.	\$ 546.00	3.8	\$ 2,074.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/12/2018	Rodriguez, Felipe	Manager	Review comparison table including current tax code and new version of proposed tax reform (articles 63-69), in order to assess fiscal impact of such changes, as requested by F. Pares (Hacienda).	\$ 507.00	0.7	\$ 354.90
4/13/2018	Marquez, Harry	Partner	Review Tax Reform presentation changes to be included in revised Fiscal Plan for Puerto Rico (version 2.0) to be presented to the Governor of Puerto Rico.	\$ 621.00	1.0	\$ 621.00
4/13/2018	Marquez, Harry	Partner	Meet with F. Parés, C. Colón (Hacienda) to discuss fiscal impact of changes made to tax reform bill to be included on the revised fiscal plan for Puerto Rico (version 2.0).	\$ 621.00	2.9	\$ 1,800.90
4/13/2018	Marquez, Harry	Partner	Substantive review of the Tax Reform presentation on reduction on the sales and use tax rate on prepared meals to assess whether it meets with the tax reform model to be included as part of the revised Fiscal Plan for Puerto Rico (version 2.0).	\$ 621.00	1.6	\$ 993.60
4/13/2018	Morla, Marcos	Senior Manager	Prepare presentation for R. Maldonado (PR Secretary of Treasury) related to status and progress of Revenue Initiatives.	\$ 546.00	0.6	\$ 327.60
4/13/2018	Morla, Marcos	Senior Manager	Meet with F. Pares (PR Treasury) in order to discuss parameters to be used and formulas in order to calculate estimates collections to be included in the progress report for the Oversight Board of the Correspondence Audits Revenue Initiative.	\$ 546.00	1.4	\$ 764.40
4/13/2018	Rodriguez, Felipe	Manager	Review the Tax Reform presentation on reduction on the sales and use tax rate on prepared meals in order to assess whether it meets with the tax reform model to be included as part of the revised Fiscal Plan for Puerto Rico (version 2.0), as requested by F. Parés (Hacienda).	\$ 507.00	0.3	\$ 152.10
4/14/2018	Gil Diaz, Pablo	Senior Associate	Review information regarding the revenue enhancement initiatives provided on prior months by Hacienda personnel to determine if there is a need to request additional data to complete the monthly reporting scorecard for prior periods.	\$ 429.00	2.1	\$ 900.90
4/14/2018	Gil Diaz, Pablo	Senior Associate	Draft email to J. Benítez, J. Ortiz, I. Rivera and J. Pérez, C. Freire (PR Treasury Department) to request status and progress of collections regarding the revenue enhancement initiatives in order to complete the monthly reporting scorecard.	\$ 429.00	1.7	\$ 729.30

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Date	Professional	Level	Description	Rate	Hours	Fees
4/14/2018	Marquez, Harry	Partner	Work with tax reform individuals examples in order to illustrate possible scenarios with the new changes proposed on the tax reform, as requested by F. Parés (Hacienda).	\$ 621.00	1.1	\$ 683.10
4/14/2018	Marquez, Harry	Partner	Review tax incentive pay for presentation, to be included as part of the revised Fiscal Plan for Puerto Rico (version 2.0), as requested for R. Cruz (Hacienda).	\$ 621.00	1.3	\$ 807.30
4/14/2018	Morla, Marcos	Senior Manager	Call with R. Cruz (PR Treasury - Under Secretary) and B. Alvarez (PR Treasury - Consultant) to discuss presentation related to summary of Incentives Code and amounts of savings from Tax Credits.	\$ 546.00	1.2	\$ 655.20
4/14/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by R. Cruz (PR Treasury - Under Secretary) related to summary of Incentives Code and amounts of savings from Tax Credits.	\$ 546.00	3.1	\$ 1,692.60
4/14/2018	Morla, Marcos	Senior Manager	Prepare examples requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to impact of changes on Self-Employed individuals based on the proposed tax reform in order to publish them in Hacienda's website.	\$ 546.00	2.9	\$ 1,583.40
4/14/2018	Morla, Marcos	Senior Manager	Prepare tables related to savings related to changes in Tax Credit rules included in the Tax Reform and the Incentives Code in order to submit with the Oversight Board.	\$ 546.00	2.8	\$ 1,528.80
4/14/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes included in the proposed Tax Reform to be presented by the Governor.	\$ 546.00	1.9	\$ 1,037.40
4/14/2018	Rodriguez, Felipe	Manager	Review individuals examples in order to illustrate possible scenarios with the new changes proposed on the tax reform, as requested by F. Parés (Hacienda).	\$ 507.00	0.4	\$ 202.80
4/15/2018	Marquez, Harry	Partner	Review tax reform examples on self-employed individuals, in order to illustrate possible scenarios with the new changes proposed on the tax reform, as requested by F. Parés (Hacienda).	\$ 621.00	1.2	\$ 745.20
4/15/2018	Marquez, Harry	Partner	Review proposed Optional Computation tax rates examples on self-employed individuals as part of the Tax Reform and the revised Fiscal Plan for Puerto Rico (version 2.0) in order to present various examples to F. Parés (Hacienda).	\$ 621.00	1.8	\$ 1,117.80



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4/15/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by R. Cruz (PR Treasury - Under Secretary) related to summary of Incentives Code and amounts of savings from Tax Credits.	\$ 546.00	2.8	\$ 1,528.80
4/15/2018	Rodriguez, Felipe	Manager	Review comparison table including current tax code and new version of proposed tax reform (articles 70-79), in order to assess fiscal impact of such changes, as requested by F. Pares (Hacienda).	\$ 507.00	0.6	\$ 304.20
4/16/2018	Gil Diaz, Pablo	Senior Associate	Call with M. Valentin (Hacienda) to discuss the status of the correspondence audits initiative information for the preparation of the monthly reporting.	\$ 429.00	0.3	\$ 128.70
4/16/2018	Marquez, Harry	Partner	Review proposed tax incentive code pay for presentation, to be included as part of the revised fiscal plan requested for R. Cruz (Hacienda).	\$ 621.00	1.7	\$ 1,055.70
4/16/2018	Marquez, Harry	Partner	Review tax incentive pay for presentation on reduction on tax incentives, to be included as part of the revised fiscal plan requested for R. Cruz (Hacienda).	\$ 621.00	1.3	\$ 807.30
4/16/2018	Morla, Marcos	Senior Manager	Review information provided by F. Pares (PR Treasury) related to the information included in informative forms related to purchases of houses in order to ascertain if information is useful based on the Correspondence Audits work plan.	\$ 546.00	2.1	\$ 1,146.60
4/16/2018	Morla, Marcos	Senior Manager	Meet with R. Cruz, B. Alvarez (PR Treasury), E. Ramos (Deloitte) to discuss resolutions related to usage of Tax Credit issued by the AAFAF committee and presentation related to effects of these Resolutions on the collection estimates to be presented to the Oversight Board to pay for the Individual Income Tax benefits included in the proposed Tax Reform Bill.	\$ 546.00	5.6	\$ 3,057.60
4/16/2018	Morla, Marcos	Senior Manager	Call with R. Cruz, B. Alvarez (PR Treasury), M. Lopez (DLA Piper), E. Ramos (Deloitte), to discuss proposed resolution to be presented to AAFAF Credit Committee related to stoppage of use of Tax Credits in future years through Income Tax Returns.	\$ 546.00	0.8	\$ 436.80
4/16/2018	Ramos, Edwin	Manager	Meet with R. Cruz, B. Alvarez (PR Treasury), M. Morla (Deloitte) to discuss resolutions related to usage of Tax Credit issued by the AAFAF committee and presentation related to effects of these Resolutions on the collection estimates to be presented to the Oversight Board to pay for the Individual Income Tax benefits included in the proposed Tax Reform Bill.	\$ 507.00	5.6	\$ 2,839.20

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4/16/2018	Ramos, Edwin	Manager	Call with R. Cruz, B. Alvarez (PR Treasury), M. Lopez (DLA Piper), M. Morla (Deloitte), to discuss proposed resolution to be presented to AAFAF Credit Committee related to stoppage of use of Tax Credits in future years through Income Tax Returns.	\$ 507.00	0.8	\$ 405.60
4/16/2018	Ramos, Edwin	Manager	Review exhibit related to tax credit inventory that will be used for meeting with Hacienda team.	\$ 507.00	1.4	\$ 709.80
4/16/2018	Ramos, Edwin	Manager	Call with C. Freire (Hacienda) to discuss Collection Center closure status and expected distribution of services.	\$ 507.00	0.8	\$ 405.60
4/16/2018	Rodriguez, Felipe	Manager	Review proposed Optional Computation tax rates examples on self-employed individuals as part of the Tax Reform and the revised Fiscal Plan for Puerto Rico (version 2.0) in order to present various examples to F. Parés (Hacienda).	\$ 507.00	1.9	\$ 963.30
4/17/2018	Gil Diaz, Pablo	Senior Associate	Prepare document summarizing the status of the revenue enhancements initiatives for meeting with the Deloitte team in order to establish the next steps.	\$ 429.00	1.7	\$ 729.30
4/17/2018	Gil Diaz, Pablo	Senior Associate	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), M. Morla, E. Ramos (Deloitte) to discuss Presentation related to changes included in the Tax Reform to be presented to the Oversight Board.	\$ 429.00	1.1	\$ 471.90
4/17/2018	Marquez, Harry	Partner	Call with C. Lahu (E&Y) to discuss changes introduced in the tax reform bill that may affect the pay-fors included in the Fiscal Plan for Puerto Rico (version 2.0).	\$ 621.00	2.0	\$ 1,242.00
4/17/2018	Morla, Marcos	Senior Manager	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), P. Gil, E. Ramos (Deloitte) to discuss Presentation needed related to changes included in the Tax Reform to be presented to the Oversight Board.	\$ 546.00	1.1	\$ 600.60
4/17/2018	Morla, Marcos	Senior Manager	Meet with R. Cruz (PR Treasury - Under Secretary), E. Ramos (Deloitte) to discuss Tables needed related to changes and impact on collections included in the proposed Tax incentives Code.	\$ 546.00	1.1	\$ 600.60
4/17/2018	Ramos, Edwin	Manager	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), P. Gil, M. Morla (Deloitte) to discuss Presentation related to changes included in the Tax Reform to be presented to the Oversight Board.	\$ 507.00	1.1	\$ 557.70

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4/17/2018	Ramos, Edwin	Manager	Meet with R. Cruz (PR Treasury - Under Secretary), M. Morla (Deloitte), to discuss Tables related to changes and impact on collections included in the proposed Tax incentives Code.	\$ 507.00	1.1	\$ 557.70
4/17/2018	Rodriguez, Felipe	Manager	Review comparison table including current tax code and new version of proposed tax reform (articles 101-109), in order to assess fiscal impact of such changes, as requested by F. Pares (Hacienda).	\$ 507.00	1.6	\$ 811.20
4/18/2018	Marquez, Harry	Partner	Conference call with R. Cruz (Hacienda) to discuss tax incentives code implications with pay-fors used as part of the tax reform.	\$ 621.00	0.5	\$ 310.50
4/18/2018	Marquez, Harry	Partner	Review fiscal plan presented by the Oversight Board, in order to identify main differences with the tax reform presented by the Government of Puerto Rico as requested by R. Maldonado (Hacienda).	\$ 621.00	1.0	\$ 621.00
4/18/2018	Torres, Jose	Associate	Review changes made to Tourism activities included in the Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
4/18/2018	Torres, Jose	Associate	Review changes made to agricultural activities included in the Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
4/18/2018	Torres, Jose	Associate	Review changes made to Individual Investors activities included in the Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
4/19/2018	Gil Diaz, Pablo	Senior Associate	Draft email to Hacienda's responsible person for providing information regarding the revenue enhancements initiatives in order to request status of the same to complete the monthly reporting scorecard.	\$ 429.00	0.2	\$ 85.80
4/19/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding the proposed Incentive Tax Code in order to prepare a letter to address policy issues as requested by R. Cruz (Sub-Secretary of the Internal Revenue).	\$ 429.00	2.8	\$ 1,201.20
4/19/2018	Gil Diaz, Pablo	Senior Associate	Prepare letter for R. Cruz (PR Treasury Department Sub-Secretary) regarding policy issues of the proposed Incentive Tax Code that will be delivered to M. Laboy (Secretary of the Department of Economic Development and Commerce).	\$ 429.00	2.3	\$ 986.70

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Date	Professional	Level	Description	Rate	Hours	Fees
4/19/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding the proposed Puerto Rico Tax Reform to prepare a presentation for a seminar as requested by F. Parés (Assistant Secretary of Internal Revenue).	\$ 429.00	3.1	\$ 1,329.90
4/19/2018	Gil Diaz, Pablo	Senior Associate	Prepare presentation regarding proposed Puerto Rico Tax Reform for F. Parés (Assistant Secretary of Internal Revenue) for a seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	2.2	\$ 943.80
4/19/2018	Marquez, Harry	Partner	Review the proposed tax incentive code used as Pay For the Tax Reform, as part of the revised fiscal plan for Puerto Rico (version 2.0) for meeting with R. Crux (Hacienda).	\$ 621.00	1.7	\$ 1,055.70
4/19/2018	Marquez, Harry	Partner	Gather information needed to complete the Key Performance Indicators as part of the revenue enhancement initiatives measures for March 31, 2018 to be included on the Fiscal Plan for Puerto Rico (version 2.0), requested by F. Pares (Hacienda).	\$ 621.00	2.3	\$ 1,428.30
4/19/2018	Morla, Marcos	Senior Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), C. Gomez (PR Treasury - Consultant), and E. Ramos (Deloitte), to discuss impact of proposed changes included in the Tax incentives Code specifically in the Manufacturing Area.	\$ 546.00	3.5	\$ 1,911.00
4/19/2018	Morla, Marcos	Senior Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), L. Perez (PR Treasury - Consultant), and E. Ramos (Deloitte), to discuss impact of proposed changes included in the Tax incentives Code on the analysis already made of Tax Credits Inventory.	\$ 546.00	2.5	\$ 1,365.00
4/19/2018	Morla, Marcos	Senior Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), and E. Ramos (Deloitte), to discuss impact of proposed changes included in the Tax incentives Code specifically in the Tourism Area.	\$ 546.00	2.1	\$ 1,146.60
4/19/2018	Morla, Marcos	Senior Manager	Prepare format of table requested by R. Cruz (PR Treasury - Under Secretary) in order to incorporate all changes included in the proposed Tax Incentives Code which represent a change in collections estimates used in the Revised Fiscal Plan.	\$ 546.00	1.1	\$ 600.60

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
4/19/2018	Ramos, Edwin	Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), C. Gomez (PR Treasury - Consultant), and M. Morla (Deloitte), to discuss impact of proposed changes included in the Tax incentives Code specifically in the Manufacturing Area.	\$ 507.00	3.5	\$ 1,774.50
4/19/2018	Ramos, Edwin	Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), L. Perez (PR Treasury - Consultant), and M. Morla (Deloitte), to discuss impact of proposed changes included in the Tax incentives Code on the analysis already made of Tax Credits Inventory.	\$ 507.00	2.5	\$ 1,267.50
4/19/2018	Ramos, Edwin	Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), and M. Morla (Deloitte), to discuss impact of proposed changes included in the Tax incentives Code specifically in the Tourism Area.	\$ 507.00	2.1	\$ 1,064.70
4/19/2018	Ramos, Edwin	Manager	Review letter requested by R. Cruz (PR Treasury Department Sub-Secretary) regarding policy issues of the proposed Incentive Tax Code that will be delivered to M. Laboy (Secretary of the Department of Economic Development and Commerce).	\$ 507.00	2.9	\$ 1,470.30
4/19/2018	Rodriguez, Felipe	Manager	Review comparison table including current tax code and new version of proposed tax reform (articles 110-114), in order to assess fiscal impact of such changes, as requested by F. Pares (Hacienda).	\$ 507.00	1.6	\$ 811.20
4/19/2018	Torres, Jose	Associate	Review changes made to Manufacturing activities included in the Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
4/19/2018	Torres, Jose	Associate	Review changes made to export services activities included in the Incentives Code draft version updated in April 14, 2018 on, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.4	\$ 878.40
4/19/2018	Torres, Jose	Associate	Review changes made to general application activities included in the Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
4/20/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the withholding tax at source as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10
4/20/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the informative return for the withholding tax at source as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	2.1	\$ 900.90
4/20/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the depreciation and amortization as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	2.2	\$ 943.80
4/20/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the donations for charitable purposes and other contributions by corporations as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10
4/20/2018	Marquez, Harry	Partner	Meet with F. Pares, E. Rios, A. Pantoja, C. Colon (Hacienda) to review, discuss tax reform model included in the fiscal plan certified by the Oversight Board.	\$ 621.00	1.7	\$ 1,055.70
4/20/2018	Marquez, Harry	Partner	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), J. Rohena (PR Treasury - Consultant), D. Rodriguez (PR Treasury - Consultant), and M. Morla (Deloitte) to discuss implementation plan status for the change in Sales and Use Tax rate on prepared foods sold by restaurants.	\$ 621.00	2.4	\$ 1,490.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/20/2018	Morla, Marcos	Senior Manager	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), J. Rohena (PR Treasury - Consultant), D. Rodriguez (PR Treasury - Consultant), and H. Marquez (Deloitte) to discuss implementation plan status for the change in Sales and Use Tax rate on prepared foods sold by restaurants.	\$ 546.00	2.4	\$ 1,310.40
4/20/2018	Morla, Marcos	Senior Manager	Prepare examples in the Tax Calculator prepared by the Raevis Group in order to ascertain correctness of calculations based on changes included in the proposed Tax Reform Bill.	\$ 546.00	3.0	\$ 1,638.00
4/20/2018	Morla, Marcos	Senior Manager	Prepare updates to table requested by R. Cruz (PR Treasury - Under Secretary) in order to incorporate all changes included in the proposed Tax Incentives Code which represent a change in collections estimates used in the Revised Fiscal Plan.	\$ 546.00	1.9	\$ 1,037.40
4/20/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to implementation process of the reduced Sales and Use Tax rate on prepared foods sold by restaurants to be presented to the Oversight Board.	\$ 546.00	0.8	\$ 436.80
4/20/2018	Ramos, Edwin	Manager	Review presentation regarding proposed Puerto Rico Tax Reform for F. Parés (Assistant Secretary of Internal Revenue) seminar that will be provided at the PR State Society of CPAs seminar.	\$ 507.00	2.8	\$ 1,419.60
4/20/2018	Ramos, Edwin	Manager	Final review of presentation regarding proposed Puerto Rico Tax Reform based on comments received by F. Parés (Assistant Secretary of Internal Revenue).	\$ 507.00	1.8	\$ 912.60
4/20/2018	Rodriguez, Felipe	Manager	Review the proposed tax incentive code to be used as financing source for the proposed tax reform in preparation for meeting with R. Cruz (Hacienda).	\$ 507.00	1.4	\$ 709.80
4/20/2018	Torres, Jose	Associate	Review changes made to green energy activities included in the Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
4/20/2018	Torres, Jose	Associate	Review changes made to green energy activities included in the Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.4	\$ 878.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/20/2018	Torres, Jose	Associate	Review changes made to creative industries activities included in the Incentives Code draft version updated on April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
4/21/2018	Morla, Marcos	Senior Manager	Prepare table requested by R. Cruz (PR Treasury - Under Secretary) related to impact of changes included in the proposed Tax Incentives Code that may affect collections estimates used in the Revised Fiscal Plan to be presented to the Governor.	\$ 546.00	2.1	\$ 1,146.60
4/23/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the deduction for net loss in operations as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10
4/23/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the non-deductible items as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	2.3	\$ 986.70
4/23/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the deduction to employers of private companies that employs young university students as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.8	\$ 772.20
4/23/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the normal tax for individuals as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.7	\$ 729.30



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Date	Professional	Level	Description	Rate	Hours	Fees
4/23/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the alternative basic tax for individuals as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.8	\$ 772.20
4/23/2018	Marquez, Harry	Partner	Review proposed new tax incentive code with actual tax grants, in order to analyze the impact on certain industries, as part of the Tax Reform in the revised fiscal plan for Puerto Rico (version 2.0), as requested by R. Cruz (Hacienda).	\$ 621.00	1.5	\$ 931.50
4/23/2018	Marquez, Harry	Partner	Review proposed alternative minimum tax, in order to analyzed the impact on certain industries, as part of the Tax Reform in the revised fiscal plan for Puerto Rico (version 2.0), as requested by R. Cruz (Hacienda).	\$ 621.00	2.5	\$ 1,552.50
4/23/2018	Morla, Marcos	Senior Manager	Participate in call with R. Cruz (PR Treasury - Under Secretary) to discuss memo and tables needed related to analysis of impact of changes included in the proposed Tax Incentives Code to be presented to the Governor.	\$ 546.00	0.7	\$ 382.20
4/23/2018	Morla, Marcos	Senior Manager	Prepare presentation and tables requested by R. Cruz (PR Treasury - Under Secretary) related to analysis of impact of changes included in the proposed Tax Incentives Code to be presented to the Governor.	\$ 546.00	2.9	\$ 1,583.40
4/23/2018	Morla, Marcos	Senior Manager	Participate in call with W. Santiago (The Raavis Group) to discuss updates needed to the Tax Calculator based on tests made to obtain correct amount of tax based on changes included in the proposed Tax Reform Bill.	\$ 546.00	1.7	\$ 928.20
4/23/2018	Morla, Marcos	Senior Manager	Prepare additional examples in the Tax Calculator prepared by the Raavis Group to serve as test in order to ascertain correctness of calculations based on changes included in the proposed Tax Reform Bill.	\$ 546.00	2.4	\$ 1,310.40
4/23/2018	Morla, Marcos	Senior Manager	Review and updates tables related to changes included in the proposed Tax Incentives Code based on a new version of the proposed bill provided by R. Cruz (PR Treasury - Under Secretary).	\$ 546.00	2.8	\$ 1,528.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/23/2018	Ramos, Edwin	Manager	Meet with R. Cruz (Hacienda) to discuss summary regarding the impact of the new tax incentive code for purposes of Hacienda revenues.	\$ 507.00	4.1	\$ 2,078.70
4/23/2018	Ramos, Edwin	Manager	Work on preparation of summary regarding the impact of the new tax incentive code changes to current incentive laws, as requested by R. Cruz (Hacienda).	\$ 507.00	2.9	\$ 1,470.30
4/23/2018	Ramos, Edwin	Manager	Update to summary regarding the impact of the new tax incentive code changes to current incentive laws, based on additional information related to tax credits requested on meeting with R. Cruz (Hacienda).	\$ 507.00	2.9	\$ 1,470.30
4/23/2018	Rodriguez, Felipe	Manager	Review proposed new tax incentive code with actual tax grants, in order to analyze the impact on certain industries, as part of the Tax Reform in the revised fiscal plan for Puerto Rico (version 2.0), as requested by R. Cruz (Hacienda).	\$ 507.00	1.1	\$ 557.70
4/24/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to include other proposed tax changes for the meeting with A. Soto (from House of Representatives), F. Parés (Assistant Secretary of Internal Revenue) and H. Marquez (from Deloitte).	\$ 429.00	2.1	\$ 900.90
4/24/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the optional computation of tax in the case of self-employed individuals as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	2.1	\$ 900.90
4/24/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the gross income as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10

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Date	Professional	Level	Description	Rate	Hours	Fees
4/24/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the exemptions from gross income as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.8	\$ 772.20
4/24/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the cafeteria plans as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.6	\$ 686.40
4/24/2018	Marquez, Harry	Partner	Meet with F. Pares (Hacienda), A. Soto (Legislature) to discuss key points on tax reform model included in the revised Fiscal Plan for Puerto Rico (version 2.0) including cost of benefit and pay-fors.	\$ 621.00	6.0	\$ 3,726.00
4/24/2018	Morla, Marcos	Senior Manager	Participate in call with W. Santiago (The Raevis Group) to discuss updates needed to the Tax Calculator based on tests made to obtain correct amount of tax based on changes included in the proposed Tax Reform Bill.	\$ 546.00	1.6	\$ 873.60
4/24/2018	Morla, Marcos	Senior Manager	Review and updates tables related to changes included in the proposed Tax Incentives Code based on a new version of the proposed bill provided by R. Cruz (PR Treasury - Under Secretary).	\$ 546.00	2.8	\$ 1,528.80
4/24/2018	Morla, Marcos	Senior Manager	Prepare additional test examples in the Tax Calculator prepared by the Raevis Group in order to ascertain correctness of calculations based on changes included in the proposed Tax Reform Bill.	\$ 546.00	2.8	\$ 1,528.80
4/24/2018	Ramos, Edwin	Manager	Prepare summary with changes made to Vieques & Culebras activities included in the Incentives Code draft version updated on April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury).	\$ 507.00	2.2	\$ 1,115.40
4/24/2018	Ramos, Edwin	Manager	Prepare summary of changes made to finance, Investment and insurance activities included in the Incentives Code draft version updated on April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury).	\$ 507.00	2.7	\$ 1,368.90

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Date	Professional	Level	Description	Rate	Hours	Fees
4/24/2018	Ramos, Edwin	Manager	Review update made to presentation regarding the proposed Puerto Rico Tax Reform to include other proposed tax changes for F. Parés (Assistant Secretary of Internal Revenue) meeting with A. Soto (from House of Representatives).	\$ 507.00	2.8	\$ 1,419.60
4/24/2018	Ramos, Edwin	Manager	Review update made to presentation regarding the proposed Puerto Rico Tax Reform to incorporate the exemptions from gross income presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) seminar that will be provided at the PR State Society of CPAs.	\$ 507.00	2.1	\$ 1,064.70
4/24/2018	Rodriguez, Felipe	Manager	Review presentation regarding individual income tax included in the proposed PR Tax Reform to incorporate changes of April 2018 provided by C. Colón (PR Treasury Department assessor) as requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 507.00	0.4	\$ 202.80
4/24/2018	Torres, Jose	Associate	Review changes made to Vieques & Culebras activities included in the Incentives Code draft version updated on April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
4/24/2018	Torres, Jose	Associate	Review changes made to the Incentives Code draft version updated on April 14, 2018 on small & medium enterprises activities, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
4/24/2018	Torres, Jose	Associate	Review changes made to finance, Investment & insurance activities included in the Incentives Code draft version updated on April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
4/25/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the applicable deductions for individuals as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.8	\$ 772.20

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4/25/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the personal and dependent exemptions for individuals as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.7	\$ 729.30
4/25/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the credit for dependents as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.8	\$ 772.20
4/25/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the Earned Income Credit as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10
4/25/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the income tax return filing requirements for individuals as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.7	\$ 729.30
4/25/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the filing and payment through the use of electronic media as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10

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4/25/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the normal tax for corporations as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.7	\$ 729.30
4/25/2018	Marquez, Harry	Partner	Review tax reform model presentation on individuals new regular tax rates tables vs actual rates, to be included as part of the revised Fiscal Plan for Puerto Rico (version 2.0), as requested by F. Parés (Hacienda).	\$ 621.00	2.6	\$ 1,614.60
4/25/2018	Marquez, Harry	Partner	Review tax reform model presentation on Individuals new Alternative Minimum Tax rates tables vs actual rates and new limitations made to deductible expenses, o be included as part of the revised Fiscal Plan for Puerto Rico (version 2.0), as requested by F. Parés (Hacienda).	\$ 621.00	2.4	\$ 1,490.40
4/25/2018	Morla, Marcos	Senior Manager	Participate in call with W. Santiago (The Raevis Group) to discuss updates needed to the Tax Calculator based on tests made to obtain correct amount of tax based on changes included in the proposed Tax Reform Bill.	\$ 546.00	1.8	\$ 982.80
4/25/2018	Morla, Marcos	Senior Manager	Participate in call with R. Cruz (PR Treasury - Under Secretary), B. Alvarez (PR Treasury - Consultant), and E. Ramos (Deloitte), to discuss memo needed related to summary of proposed changes included in the Tax incentives Code based on new version of the Bill for the Governor.	\$ 546.00	0.9	\$ 491.40
4/25/2018	Morla, Marcos	Senior Manager	Prepare memo needed related to summary of proposed changes included in the Tax incentives Code based on new version of the Bill for the Governor as requested by R. Cruz (PR Treasury - Under Secretary).	\$ 546.00	2.1	\$ 1,146.60
4/25/2018	Morla, Marcos	Senior Manager	Review updates made to presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes included in the proposed Tax Reform Bill.	\$ 546.00	2.3	\$ 1,255.80
4/25/2018	Morla, Marcos	Senior Manager	Prepare additional test examples in the Tax Calculator prepared by the Raevis Group in order to ascertain correctness of calculations based on changes included in the proposed Tax Reform Bill.	\$ 546.00	2.8	\$ 1,528.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/25/2018	Ramos, Edwin	Manager	Participate in call with R. Cruz (PR Treasury - Under Secretary), B. Alvarez (PR Treasury - Consultant), and M. Morla (Deloitte), to discuss memo needed related to summary of proposed changes included in the Tax incentives Code based on new version of the Bill for the Governor.	\$ 507.00	0.9	\$ 456.30
4/25/2018	Ramos, Edwin	Manager	Work on update to presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes included in the proposed Tax Reform Bill.	\$ 507.00	2.9	\$ 1,470.30
4/25/2018	Ramos, Edwin	Manager	Review presentation regarding the proposed Puerto Rico Tax Reform to incorporate the corporate tax rates as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the PR State Society of CPAs forum.	\$ 507.00	2.3	\$ 1,166.10
4/25/2018	Ramos, Edwin	Manager	Work on summary of changes made to the Incentives Tax Code version provided on April 14, 2018 regarding the Entrepreneurship activities, as requested by R. Cruz (Under Secretary of the PR Treasury).	\$ 507.00	2.9	\$ 1,470.30
4/25/2018	Ramos, Edwin	Manager	Review summary of changes made to green energy activities included in the Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury).	\$ 507.00	2.4	\$ 1,216.80
4/25/2018	Ramos, Edwin	Manager	Prepare test examples in the draft of the Tax Calculator prepared by the Raevis Group in order to ascertain correctness of calculations based on changes included in the proposed Tax Reform Bill.	\$ 507.00	0.8	\$ 405.60
4/25/2018	Rodriguez, Felipe	Manager	Meeting with F. Pare, C. Colon, R. Cruz (PR Treasury) various employees of Hacienda to discuss changes included in the proposed Tax Reform Bill with Hacienda employees.	\$ 507.00	6.0	\$ 3,042.00
4/25/2018	Torres, Jose	Associate	Prepare presentation including Example A-1 calculation for Self Employed Individuals showing New Tax Reform Rates, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
4/25/2018	Torres, Jose	Associate	Prepare presentation including Example B-1 calculation for Service Corporations showing New Tax Reform Rates, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/25/2018	Torres, Jose	Associate	Review changes made to the Incentives Code draft version updated on April 14, 2018 Entrepreneurship activities, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
4/26/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the surtax for corporations as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10
4/26/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the alternative minimum tax for corporations as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.7	\$ 729.30
4/26/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the adjustments in the computation of net alternative minimum taxable income as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10
4/26/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the optional tax to corporations that provide services as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.6	\$ 686.40
4/26/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the corporation income tax return requirements as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.8	\$ 772.20



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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
4/26/2018	Marquez, Harry	Partner	Review tax reform model presentation on new proposed tax rates on the Optional Computation on self-employed individuals, to be included as part of the revised Fiscal Plan for Puerto Rico (version 2.0), as requested by F. Parés (Hacienda).	\$ 621.00	2.6	\$ 1,614.60
4/26/2018	Marquez, Harry	Partner	Review tax reform model presentation on changes made to the individuals definition on Gross Revenue, exemptions on pensions, mortgage interest limitations and dependent credits, to be included as part of the revised Fiscal Plan for Puerto Rico (version 2.0), as requested by F. Pares (Hacienda).	\$ 621.00	0.7	\$ 434.70
4/26/2018	Marquez, Harry	Partner	Review tax reform model presentation on Earned Income Credit tables proposed on the new Fiscal Plan for Puerto Rico (version 2.0) for meeting with R. Cruz (Hacienda).	\$ 621.00	0.9	\$ 558.90
4/26/2018	Marquez, Harry	Partner	Participate in call with F. Parés (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colón (PR Treasury - Consultant), and M. Morla (Deloitte) to discuss presentation needed related to changes included in the proposed Tax Reform Bill to be given to Hacienda employees.	\$ 621.00	1.2	\$ 745.20
4/26/2018	Morla, Marcos	Senior Manager	Participate in call with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colon (PR Treasury - Consultant), and H. Marquez (Deloitte) to discuss presentation needed related to changes included in the proposed Tax Reform Bill to be given to Hacienda employees.	\$ 546.00	1.2	\$ 655.20
4/26/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes included in the proposed Tax Reform Bill to be given to Hacienda employees.	\$ 546.00	4.6	\$ 2,511.60
4/26/2018	Morla, Marcos	Senior Manager	Prepare updates to the implementation plan related to implementation process of the reduced Sales and Use Tax rate on prepared foods sold by restaurants.	\$ 546.00	1.3	\$ 709.80
4/26/2018	Ramos, Edwin	Manager	Prepare individual scenario with taxpayer information (Examples 1 to 5) from year 2015 but using tax rates and credits included on the new tax reform, as requested by F. Pares (Hacienda)	\$ 507.00	2.1	\$ 1,064.70

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
4/26/2018	Ramos, Edwin	Manager	Review analysis about the fiscal impact regarding Cash Grants Incentives as a result of the proposed changes included in Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz(Under Secretary of the Puerto Rico Treasury).	\$ 507.00	2.4	\$ 1,216.80
4/26/2018	Ramos, Edwin	Manager	Prepare individual scenario with taxpayer information (Examples 6 to 10) from year 2015 but using tax rates and credits included on the new tax reform, as requested by F. Pares (Hacienda).	\$ 507.00	2.2	\$ 1,115.40
4/26/2018	Ramos, Edwin	Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes included in the proposed Tax Reform Bill to be given to Hacienda employees.	\$ 507.00	2.3	\$ 1,166.10
4/26/2018	Rodriguez, Felipe	Manager	Review presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes included in the proposed Tax Reform Bill to be given to Hacienda employees.	\$ 507.00	2.5	\$ 1,267.50
4/26/2018	Rodriguez, Felipe	Manager	Review individual scenarios with taxpayer information (Examples 6 to 10) from year 2015 but using tax rates and credits included on the new tax reform, as requested by F. Pares (Hacienda).	\$ 507.00	1.5	\$ 760.50
4/26/2018	Rodriguez, Felipe	Manager	Review updated presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes included in the proposed Tax Reform Bill to be given to Hacienda employees.	\$ 507.00	2.5	\$ 1,267.50
4/26/2018	Torres, Jose	Associate	Prepare a presentation slide regarding the elimination of Penalties to CPAs as stated in the new proposed Tax Reform, As requested by F. Pares (Assistant Secretary of the Treasury)	\$ 366.00	2.3	\$ 841.80
4/26/2018	Torres, Jose	Associate	Prepare presentation slide regarding new requirements on Supplemental Schedules included in the new proposed Tax Reform, Section 1065.15, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	0.8	\$ 292.80
4/26/2018	Torres, Jose	Associate	Prepare presentation including Example A-2 calculation for Self Employed Individuals showing New Tax Reform Rates, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	0.8	\$ 292.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/26/2018	Torres, Jose	Associate	Prepare Analysis on fiscal impact regarding Cash Grants Incentives as a result of the proposed changes included in Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz(Under Secretary of the Puerto Rico Treasury)	\$ 366.00	2.6	\$ 951.60
4/26/2018	Torres, Jose	Associate	Prepare analysis on fiscal impact regarding Final Provisions Section as a result of the proposed changes included in Incentives Code draft version updated in April 14, 2018, as requested by R. Cruz(Under Secretary of the Puerto Rico Treasury)	\$ 366.00	2.7	\$ 988.20
4/27/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the sale of interest in a company as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10
4/27/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the distributive share of partners as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10
4/27/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the partnership continuity as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.7	\$ 729.30
4/27/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the special rules in the case of constructive losses as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.9	\$ 815.10

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Date	Professional	Level	Description	Rate	Hours	Fees
4/27/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate the special tax to compensation received by officers, directors and employees of non-for-profit entities as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the Puerto Rico Convention Center organized by the PR State Society of CPAs and the PR Treasury Department.	\$ 429.00	1.8	\$ 772.20
4/27/2018	Marquez, Harry	Partner	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colon (PR Treasury - Consultant), R. Cruz (PR Treasury - Under Secretary), various employees of Hacienda, and M. Morla (Deloitte) to discuss changes included in the proposed Tax Reform Bill with Hacienda employees.	\$ 621.00	8.6	\$ 5,340.60
4/27/2018	Morla, Marcos	Senior Manager	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colon (PR Treasury - Consultant), R. Cruz (PR Treasury - Under Secretary), various employees of Hacienda, and H. Marquez (Deloitte) to discuss changes included in the proposed Tax Reform Bill with Hacienda employees.	\$ 546.00	8.6	\$ 4,695.60
4/27/2018	Ramos, Edwin	Manager	Update to presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to changes included in the proposed Tax Reform Bill to be given to Hacienda employees.	\$ 507.00	2.6	\$ 1,318.20
4/27/2018	Ramos, Edwin	Manager	Update to individual scenario with taxpayer information (Examples 1 to 5) from year 2015 but using tax rates and credits included on the new tax reform, as requested by F. Pares (Hacienda)	\$ 507.00	2.2	\$ 1,115.40
4/27/2018	Ramos, Edwin	Manager	Update to individual scenario with taxpayer information (Examples 6 to 10) from year 2015 but using tax rates and credits included on the new tax reform, as requested by F. Pares (Hacienda).	\$ 507.00	2.2	\$ 1,115.40
4/27/2018	Rodriguez, Felipe	Manager	Meeting with F. Pares, C. Colon, R. Cruz (PR Treasury) various employees of Hacienda to discuss changes included in the proposed Tax Reform Bill with Hacienda employees.	\$ 507.00	5.5	\$ 2,788.50

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Date	Professional	Level	Description	Rate	Hours	Fees
4/27/2018	Sola, Roberto	Senior Manager	Review final draft of presentation regarding corporate tax changes included on the proposed Puerto Rico Tax Reform that will be provided by F. Parés (Assistant Secretary of Internal Revenue).	\$ 546.00	2.9	\$ 1,583.40
4/27/2018	Sola, Roberto	Senior Manager	Review final draft of presentation regarding individual tax changes included on the proposed Puerto Rico Tax Reform that will be provided by F. Parés (Assistant Secretary of Internal Revenue).	\$ 546.00	2.7	\$ 1,474.20
4/27/2018	Sola, Roberto	Senior Manager	Review final draft of presentation regarding sales and use tax changes included on the proposed Puerto Rico Tax Reform that will be provided by F. Parés (Assistant Secretary of Internal Revenue).	\$ 546.00	1.6	\$ 873.60
4/27/2018	Torres, Jose	Associate	Prepare presentation including Example A-3 calculation for Self Employed Individuals showing New Tax Reform Rates, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
4/27/2018	Torres, Jose	Associate	Prepare presentation including Example B-2 calculation for Service Corporations showing New Tax Reform Rates, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.4	\$ 878.40
4/27/2018	Torres, Jose	Associate	Prepare presentation including Example B-3 calculation for Service Corporations showing New Tax Reform Rates, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
4/28/2018	Rodriguez, Felipe	Manager	Review presentation regarding the proposed Puerto Rico Tax Reform to incorporate the corporate tax rated as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the PR State Society of CPAs forum.	\$ 507.00	2.3	\$ 1,166.10
4/29/2018	Rodriguez, Felipe	Manager	Review updated presentation regarding the proposed Puerto Rico Tax Reform to incorporate the corporate tax rated as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the PR State Society of CPAs forum.	\$ 507.00	2.6	\$ 1,318.20

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Date	Professional	Level	Description	Rate	Hours	Fees
4/30/2018	Gil Diaz, Pablo	Senior Associate	Review comments and suggestions provided by M. Colón (from Puerto Rico Treasury Department) to update the work plan for the establishment of modern and efficient audit and control processes to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.7	\$ 1,158.30
4/30/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan for the establishment of modern and efficient audit and control processes to incorporate comments and suggestions provided by M. Colón (from Puerto Rico Treasury Department) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.8	\$ 1,201.20
4/30/2018	Gil Diaz, Pablo	Senior Associate	Review comments and suggestions provided by E. Vazquez (from Puerto Rico Treasury Department) to update the work plan for the establishment of modern and efficient audit and control processes to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.7	\$ 1,158.30
4/30/2018	Rodriguez, Felipe	Manager	Review final presentation regarding the proposed Puerto Rico Tax Reform to incorporate the corporate tax rated as presented in the Bill for F. Parés (Assistant Secretary of Internal Revenue) for seminar that will be provided at the PR State Society of CPAs forum.	\$ 507.00	1.6	\$ 811.20
4/30/2018	Torres, Jose	Associate	Prepare report on March monthly Revenue Enhancement Initiatives related to Call Center, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
4/30/2018	Torres, Jose	Associate	Prepare report on March monthly Revenue Enhancement Initiatives related to Correspondence Audit, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
4/30/2018	Torres, Jose	Associate	Prepare report on March Monthly Revenue Enhancement Initiatives related to Tobacco, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Gil Diaz, Pablo	Senior Associate	Update the work plan for the establishment of modern and efficient audit and control processes to incorporate comments and suggestions provided by E. Vazquez (from Puerto Rico Treasury Department) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.7	\$ 1,158.30
5/1/2018	Gil Diaz, Pablo	Senior Associate	Draft email to M. Díaz (Hacienda's consultant) to provide work plan for the establishment of modern and efficient audit and control processes to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.3	\$ 557.70
5/1/2018	Gil Diaz, Pablo	Senior Associate	Draft email to M. Díaz (Hacienda's consultant) to provide work plan for the improvement of audit processes to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.1	\$ 471.90
5/1/2018	Gil Diaz, Pablo	Senior Associate	Draft email to M. Díaz (Hacienda's consultant) to provide work plan for the performance of tax evasion studies to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.2	\$ 514.80
5/1/2018	Gil Diaz, Pablo	Senior Associate	Draft email to M. Díaz (Hacienda's consultant) to provide work plan to present a fair and equitable Tax Reform to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.3	\$ 557.70
5/1/2018	Marquez, Harry	Partner	Review pay-fors presentation on alternative basic tax based on new proposed tax rates, in order to illustrate different scenarios on how changes would impact taxpayers, requested by F. Pares (Hacienda) as part of the Tax Reform presentation.	\$ 621.00	1.0	\$ 621.00
5/1/2018	Morla, Marcos	Senior Manager	Review information provided by J. Barreto (PR Treasury - Audit Division) related to information gathering process for the Sales and Use Tax Correspondence Audit cases in order to ascertain compliance with timeline and collection estimates included in the Revised Fiscal Plan.	\$ 546.00	1.7	\$ 928.20
5/1/2018	Morla, Marcos	Senior Manager	Reviewed table requested by R. Cruz (PR Treasury - Under Secretary) related to identification of changes included in the proposed Tax Incentives Code that need to be analyzed in order to ascertain potential impact on collections estimates included in the revised Fiscal Plan.	\$ 546.00	1.6	\$ 873.60

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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Morla, Marcos	Senior Manager	Prepare tables requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to the most important changes included in the tax Reform to be used in meeting in the Legislature.	\$ 546.00	2.8	\$ 1,528.80
5/1/2018	Ramos, Edwin	Manager	Review presentation regarding the new tax reform bill (April version) for articles 31-40 that will be provided by F. Pares (Hacienda) to his team to explain the changes that the new tax reform will make to the current tax code.	\$ 507.00	2.7	\$ 1,368.90
5/1/2018	Ramos, Edwin	Manager	Review presentation regarding the new tax reform bill (April version) for articles 41-50 that will be provided by F. Pares (Hacienda) to his team to explain the changes that the new tax reform will make to the current tax code.	\$ 507.00	2.2	\$ 1,115.40
5/1/2018	Ramos, Edwin	Manager	Review presentation regarding the new tax reform bill (April version) for articles 51-60 that will be provided by F. Pares (Hacienda) to his team to explain the changes that the new tax reform will make to the current tax code.	\$ 507.00	1.1	\$ 557.70
5/1/2018	Rodriguez, Felipe	Manager	Review updated presentation regarding the new tax reform bill (April version) for articles 31-40 that will be provided by F. Pares (Hacienda) to his team to explain the changes that the new tax reform will make to the current tax code.	\$ 507.00	1.6	\$ 811.20
5/1/2018	Torres, Jose	Associate	Review changes on Section 1020.01(a) related to definitions included in New Incentives Code version updated on April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/1/2018	Torres, Jose	Associate	Review changes on Section 1020.01(b) thru 1020.01(E) related to definitions included in New Incentives Code version updated on April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
5/1/2018	Torres, Jose	Associate	Review changes on Section 1020.01(f) thru 1020.01(I) related to definitions included in New Incentives Code version updated on April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
5/2/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding the sales and use tax credit in order to assist with the preparation of the Information Requirement Letter for the sales and use tax correspondence audit.	\$ 429.00	3.1	\$ 1,329.90



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Date	Professional	Level	Description	Rate	Hours	Fees
5/2/2018	Gil Diaz, Pablo	Senior Associate	Prepare the Information Requirement Letter for the sales and use tax correspondence audit as requested by F. Parés (Assistant Secretary of PR Internal Revenue).	\$ 429.00	2.3	\$ 986.70
5/2/2018	Gil Diaz, Pablo	Senior Associate	Prepare comparative table to summarize the proposed changes included in the tax reform bill as presented by the House of Representatives.	\$ 429.00	0.7	\$ 300.30
5/2/2018	Morla, Marcos	Senior Manager	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) to discuss tables prepared related to the most important changes included in the tax Reform to be used in meeting in the Legislature.	\$ 546.00	2.9	\$ 1,583.40
5/2/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to summary and estimated impact in collections of the most important changes included in the tax Reform to be used in meeting in the Legislature.	\$ 546.00	2.6	\$ 1,419.60
5/2/2018	Morla, Marcos	Senior Manager	Prepare updates to presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to summary of changes included in the proposed tax reform based on new updated version of the proposed bill.	\$ 546.00	1.8	\$ 982.80
5/2/2018	Rodriguez, Felipe	Manager	Review updated presentation regarding the new tax reform bill (April version) for articles 41-50 that will be provided by F. Pares (Hacienda) to his team to explain the changes that the new tax reform will make to the current tax code.	\$ 507.00	2.4	\$ 1,216.80
5/2/2018	Torres, Jose	Associate	Review changes on Section 2011.01(a) thru 2011.01(b) related to Eligible Activities included in New Incentives Code version updated on April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
5/2/2018	Torres, Jose	Associate	Review changes on Section 2011.01(c) thru 2011.01(f) related to Eligible Activities included in New Incentives Code version updated on April 14, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
5/2/2018	Torres, Jose	Associate	Update Report related to March Monthly Initiatives Reports, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/3/2018	Gil Diaz, Pablo	Senior Associate	Prepare April 29 thru May 5 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.8	\$ 772.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/3/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding the Alternative Basic Tax of the Individual Income Tax Return in order to modify Schedule O to temper the same to the proposed tax reform bill.	\$ 429.00	1.2	\$ 514.80
5/3/2018	Gil Diaz, Pablo	Senior Associate	Assisted with the modification of Schedule O (Alternative Basic Tax) of the Individual Income Tax Return to temper the same to the proposed tax reform bill.	\$ 429.00	2.9	\$ 1,244.10
5/3/2018	Marquez, Harry	Partner	Review presentation on alternative minimum tax & withholding at source revenue on Corporations based on new proposed regulations, in order to comply with the requirements of the new proposed tax reform, requested by F. Pares (Hacienda).	\$ 621.00	2.1	\$ 1,304.10
5/3/2018	Marquez, Harry	Partner	Made changes on some of the examples used on the presentation of Pay-fors for individuals based on new proposed tax rates, in order to adjust calculations to comply with specifications requested by F. Pares (Hacienda) as part of the Tax Reform presentation.	\$ 621.00	1.6	\$ 993.60
5/3/2018	Morla, Marcos	Senior Manager	Prepare mapping of line items in the return needed to be used by Hacienda in order to calculate estimated impact of proposed changes included in the Tax Reform Bill related to Alternative Minimum Tax provisions for Individuals.	\$ 546.00	2.9	\$ 1,583.40
5/3/2018	Morla, Marcos	Senior Manager	Prepare updates to presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to the General Macroeconomic concepts included in the tax Reform related to Sales and Use Tax to be presented to N. Jaresko (Oversight Board) based on new version of the proposed Tax Reform Bill.	\$ 546.00	2.8	\$ 1,528.80
5/3/2018	Morla, Marcos	Senior Manager	Participate in call with E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) and A. Cruz (PR Treasury - Economist) to discuss details of the Alternative Minimum Tax calculation for individuals included in the proposed Tax Reform Bill for them to estimate the potential impact of such changes.	\$ 546.00	1.2	\$ 655.20
5/3/2018	Morla, Marcos	Senior Manager	Prepare updates to the implementation plan related to the Tax Reform in order to ascertain compliance with timeline included by the Oversight Board of their Certified Fiscal Plan.	\$ 546.00	1.6	\$ 873.60

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Date	Professional	Level	Description	Rate	Hours	Fees
5/3/2018	Ramos, Edwin	Manager	Review Individual AMT Exhibit provided by E. Rios (Hacienda) in order to assess impact of the new tax reform changes incorporated on April version of the bill, as requested by F. Pares (Hacienda).	\$ 507.00	2.6	\$ 1,318.20
5/3/2018	Rodriguez, Felipe	Manager	Review updated presentation regarding the new tax reform bill (April version) for articles 51-60 that will be provided by F. Pares (Hacienda) to his team to explain the changes that the new tax reform will make to the current tax code.	\$ 507.00	1.6	\$ 811.20
5/3/2018	Torres, Jose	Associate	Prepare draft on Determination of Net Income subject to Alternative Basic Tax, Sch O of Individual Tax Return modified to comply with the proposed tax reform, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
5/3/2018	Torres, Jose	Associate	Prepare analysis on changes made to the Alternative Basic Tax, Sch O of individual Taxpayers as part of the proposed changes in the Tax Reform, as requested by F. Pares (Under Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
5/3/2018	Torres, Jose	Associate	Prepare draft on Alternative Basic Tax Computation, Sch O of Individual Tax Return modified to comply with the proposed tax reform, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.4	\$ 878.40
5/3/2018	Torres, Jose	Associate	Prepare draft on calculation of the Credit for Alternate Basic Tax, Sch O of Individual Tax Return modified to comply with the proposed tax reform, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	0.6	\$ 219.60
5/4/2018	Gil Diaz, Pablo	Senior Associate	Review Diagnostic Test that will be provided to the personnel of Hacienda related to the proposed Tax Reform as requested by F. Parés (Assistant Secretary of PR Internal Revenue) and M. Saldaña (consultant from Hacienda).	\$ 429.00	2.7	\$ 1,158.30
5/4/2018	Gil Diaz, Pablo	Senior Associate	Improve wording of the Diagnostic Test that will be provided to the personnel of Hacienda related to the proposed Tax Reform as requested by F. Parés (Assistant Secretary of PR Internal Revenue) and M. Saldaña (consultant from Hacienda).	\$ 429.00	2.6	\$ 1,115.40

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Date	Professional	Level	Description	Rate	Hours	Fees
5/4/2018	Gil Diaz, Pablo	Senior Associate	Update Diagnostic Test that will be provided to the Hacienda personnel to incorporate additional wording related to the proposed Tax Reform as requested by F. Parés (Assistant Secretary of PR Internal Revenue) and M. Saldaña (consultant from Hacienda).	\$ 429.00	2.8	\$ 1,201.20
5/4/2018	Marquez, Harry	Partner	Participate in a meeting with Fares, C. Freire (Hacienda), Banktech team to discuss fiscal terminal revenue initiative, as part of the revenue enhancements initiatives.	\$ 621.00	1.5	\$ 931.50
5/4/2018	Marquez, Harry	Partner	Review tax reform presentation on corporations new regular proposed tax rates scenarios, in order to comply with specifications requested by F. Pares (Hacienda) as part of the revised fiscal plan por Puerto Rico (version 2.0).	\$ 621.00	2.6	\$ 1,614.60
5/4/2018	Marquez, Harry	Partner	Provide comments on tax reform presentation related to corporations new regular proposed tax rates scenarios, in order to highlight potential issues, as part of the revised fiscal plan por Puerto Rico (version 2.0).	\$ 621.00	1.3	\$ 807.30
5/4/2018	Morla, Marcos	Senior Manager	Meet with F. Pares, E. Rios, A. Cruz, and W. Murad (all from Hacienda), and E. Ramos (Deloitte) to discuss and calculate latest scenarios needed for the AMT computation for individuals and corporations in order to estimate fiscal impact of such changes.	\$ 546.00	2.9	\$ 1,583.40
5/4/2018	Morla, Marcos	Senior Manager	Prepare mapping of line items in the Corporate return needed to be used by Hacienda in order to calculate estimated impact of proposed changes included in the Tax Reform Bill related to Alternative Minimum Tax provisions for Corporations.	\$ 546.00	1.3	\$ 709.80
5/4/2018	Morla, Marcos	Senior Manager	Prepare work plan for establishing a process for mitigating abuse on the deduction of catastrophic losses in order to include savings from the controls as part of the Revenue Initiatives.	\$ 546.00	2.4	\$ 1,310.40
5/4/2018	Ramos, Edwin	Manager	Work on AMT calculation for individual and corporations using new individual facts and new tax reform parameter discussed on todays meeting.	\$ 507.00	2.1	\$ 1,064.70
5/4/2018	Ramos, Edwin	Manager	Meet with F. Pares, E. Rios, A. Cruz, and W. Murad (all from Hacienda), and M. Morla (both from Deloitte) to discuss and calculate latest scenarios needed for the AMT computation for individuals and corporations in order to estimate fiscal impact of such changes.	\$ 507.00	2.9	\$ 1,470.30

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Date	Professional	Level	Description	Rate	Hours	Fees
5/4/2018	Rodriguez, Felipe	Manager	Review updated Tax Reform Bill (April 2018) for comments on tax reform presentation related to corporations new regular proposed tax rates scenarios, in order to highlight potential issues, as part of the revised fiscal plan for Puerto Rico (version 2.0).	\$ 507.00	1.4	\$ 709.80
5/4/2018	Torres, Jose	Associate	Update Changes on Determination of Net Income subject to Alternative Basic Tax, Sch O of Individual Tax Return modified to comply with the proposed tax reform, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.1	\$ 768.60
5/4/2018	Torres, Jose	Associate	Update changes on Alternative Basic Tax Computation, Sch O of Individual Tax Return modified to comply with the proposed tax reform, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.2	\$ 805.20
5/4/2018	Torres, Jose	Associate	Update changes on Alternative Basic Tax Computation, Sch O of Individual Tax Return modified to comply with the proposed tax reform, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.1	\$ 768.60
5/4/2018	Torres, Jose	Associate	Update changes on calculation of the Credit for Alternate Basic Tax, Sch O of Individual Tax Return modified to comply with the proposed tax reform, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	1.8	\$ 658.80
5/5/2018	Gil Diaz, Pablo	Senior Associate	Review the proposed Tax Reform bill in order to prepare presentation that will delivered at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue).	\$ 429.00	1.1	\$ 471.90
5/5/2018	Gil Diaz, Pablo	Senior Associate	Prepare presentation regarding the proposed Tax Reform that will presented at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue).	\$ 429.00	2.8	\$ 1,201.20
5/5/2018	Marquez, Harry	Partner	Review tax reform model presentation on changes made to the individuals exemptions on pensions, mortgage interest limitations and dependent credits, in order to assess compliance with the revised fiscal plan por Puerto Rico (version 2.0).	\$ 621.00	2.4	\$ 1,490.40

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Date	Professional	Level	Description	Rate	Hours	Fees
5/5/2018	Marquez, Harry	Partner	Review information provided by F. Pares (Hacienda) outlining updates to the tax reform model, in order to assess compliance with the revised fiscal plan for Puerto Rico (version 2.0).	\$ 621.00	1.6	\$ 993.60
5/5/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to the proposed Tax Reform Bill to be used during the public hearings of the bill in the Legislature.	\$ 546.00	4.9	\$ 2,675.40
5/5/2018	Ramos, Edwin	Manager	Review presentation related to Service Corporations scenarios examples with New Tax Rates included on the new tax reform, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 507.00	2.8	\$ 1,419.60
5/5/2018	Ramos, Edwin	Manager	Review presentation related to Self-Employed Individuals scenarios examples with New Tax Rates included on the new tax reform, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 507.00	2.2	\$ 1,115.40
5/5/2018	Rodriguez, Felipe	Manager	Review tax reform model presentation on changes made to the individuals exemptions on pensions, mortgage interest limitations and dependent credits, in order to assess compliance with the revised fiscal plan for Puerto Rico (version 2.0).	\$ 507.00	1.1	\$ 557.70
5/5/2018	Torres, Jose	Associate	Update presentation related to Service Corporations scenarios examples with New Tax Rates, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.6	\$ 585.60
5/5/2018	Torres, Jose	Associate	Update presentation related to Self-Employed Individuals scenarios examples with New Tax Rates, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	1.6	\$ 585.60
5/6/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Tax Reform that will be presented at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue) to incorporate the requirement to submit financial statements with returns as presented in the Bill.	\$ 429.00	1.7	\$ 729.30
5/6/2018	Marquez, Harry	Partner	Review presentation related to new special Sales and Use Tax rate proposed reduction on services business to business, to assess the impact on collections for the Government, requested by F. Pares (Hacienda).	\$ 621.00	2.8	\$ 1,738.80

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Date	Professional	Level	Description	Rate	Hours	Fees
5/6/2018	Marquez, Harry	Partner	Prepare presentation requested by F. Pares (Hacienda) related to the most important changes included in the tax Reform related to Corporations Alternative Minimum Tax in order to be presented to the Oversight Board.	\$ 621.00	1.1	\$ 683.10
5/7/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Tax Reform that will presented at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue) to incorporate new big tax payers definition/requirements as presented in the Bill.	\$ 429.00	1.4	\$ 600.60
5/7/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Tax Reform that will presented at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue) to incorporate the supplementary information requirements as presented in the Bill.	\$ 429.00	1.3	\$ 557.70
5/7/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Tax Reform that will presented at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue) to incorporate the new definition/requirement of the group of related entities/related persons as presented in the Bill.	\$ 429.00	1.6	\$ 686.40
5/7/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Tax Reform that will presented at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue) to incorporate the exemption on lease of real property as presented in the Bill.	\$ 429.00	1.3	\$ 557.70
5/7/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Tax Reform that will presented at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue) to incorporate the fiscal terminals as presented in the Bill.	\$ 429.00	1.8	\$ 772.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/7/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Tax Reform that will be presented at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue) to incorporate the exemption for uniforms, materials and textbooks as presented in the Bill.	\$ 429.00	1.9	\$ 815.10
5/7/2018	Marquez, Harry	Partner	Prepare presentation on tax reform, related to Special treatment on Partnerships implicit losses, in order to measure the revenue impact established on the revised Fiscal Plan for Puerto Rico (version 2.0), requested by R. Maldonado (Hacienda)	\$ 621.00	2.9	\$ 1,800.90
5/7/2018	Marquez, Harry	Partner	Prepare presentation on Special Contribution to Compensation Received by Officers, Directors of Non-Profit Entities, in order to comply with the requirements provided in the new revised Fiscal Plan, as F. Pares (Hacienda).	\$ 621.00	2.9	\$ 1,800.90
5/7/2018	Marquez, Harry	Partner	Review analysis on Tax Reform timeline table in order to illustrate the process of the new proposed tax reform, requested by F. Pares (Hacienda).	\$ 621.00	1.2	\$ 745.20
5/7/2018	Morla, Marcos	Senior Manager	Prepare changes made by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) to the presentation requested related to the proposed Tax Reform Bill to be used during the public hearings of the bill in the Legislature.	\$ 546.00	2.4	\$ 1,310.40
5/7/2018	Morla, Marcos	Senior Manager	Participate in meeting with R. Maldonado (PR Secretary of Treasury), F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), and various other employees from Hacienda to discuss changes included in the updated version of the proposed Tax Reform Bill.	\$ 546.00	2.9	\$ 1,583.40
5/7/2018	Morla, Marcos	Senior Manager	Review new version received of the proposed Tax Incentives Code in order make updates to the Table of most significant changes requested by R. Cruz (PR Treasury - Under Secretary) in order to identify changes that require additional analysis in order to estimate potential impact.	\$ 546.00	2.1	\$ 1,146.60
5/7/2018	Ramos, Edwin	Manager	Update presentation related to Service Corporations scenarios examples with New Tax Rates included on the new tax reform, as requested by R. Maldonado (Secretary of the PR Treasury) on 5/6/18.	\$ 507.00	1.7	\$ 861.90



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Date	Professional	Level	Description	Rate	Hours	Fees
5/7/2018	Ramos, Edwin	Manager	Update presentation related to Self-Employed Individuals scenarios examples with New Tax Rates included on the new tax reform, as requested by R. Maldonado (Secretary of the PR Treasury) on 5/6/18.	\$ 507.00	1.8	\$ 912.60
5/7/2018	Ramos, Edwin	Manager	Work on presentation related to tax reform pay-fors that will be used as part of Hacienda hearing at house of representative, as requested by R. Maldonado (Secretary of the PR Treasury) on 5/6/18.	\$ 507.00	2.1	\$ 1,064.70
5/7/2018	Ramos, Edwin	Manager	Work on executive summary of tax reform hot topics needed by R. Maldonado for Hacienda hearing at house of representative, as requested by R. Maldonado (Secretary of the PR Treasury) on 5/6/18.	\$ 507.00	2.4	\$ 1,216.80
5/7/2018	Rodriguez, Felipe	Manager	Review presentation on tax reform, related to Special treatment on Partnerships implicit losses, in order to measure the revenue impact established on the revised Fiscal Plan for Puerto Rico (version 2.0), requested by R. Maldonado (Hacienda)	\$ 507.00	0.9	\$ 456.30
5/7/2018	Torres, Jose	Associate	Review on Section 2011.02(a), Income Tax Rates, as included in the Proposed Incentives Code version updated in May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/7/2018	Torres, Jose	Associate	Review on Section 2012.01, Income Tax Rate included in the Proposed Incentives Code version updated in May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
5/7/2018	Torres, Jose	Associate	Review on Section 2021.02, Income Tax Rates, as included in the Proposed Incentives Code version updated in May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/7/2018	Torres, Jose	Associate	Prepare draft table on Tax changes between General Application Incentives as included in the new proposed tax incentives code version updated May 5, 2018, as requested by F. Pares (Under Secretary of the PR Treasury)	\$ 366.00	0.6	\$ 219.60

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Date	Professional	Level	Description	Rate	Hours	Fees
5/8/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Tax Reform that will presented at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue) to incorporate the reduction on sales and use tax on services rendered to other merchants/designated professional services as presented in the Bill.	\$ 429.00	2.2	\$ 943.80
5/8/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Tax Reform that will presented at the Puerto Rico Legislative Assembly by R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue) to incorporate the reduction on sales and use tax on prepared foods as presented in the Bill.	\$ 429.00	1.7	\$ 729.30
5/8/2018	Gil Diaz, Pablo	Senior Associate	Update Diagnostic Test that will be provided to the Hacienda personnel regarding the proposed Tax Reform to incorporate additional recommendations provided by F. Parés (Assistant Secretary of PR Internal Revenue).	\$ 429.00	2.9	\$ 1,244.10
5/8/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to organize the work plan to present a fair and equitable Tax Reform as requested by M. Díaz (consultant from Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.3	\$ 986.70
5/8/2018	Marquez, Harry	Partner	Participate on Public hearing at the Puerto Rico Senate, to discuss the tax reform included in the revised fiscal plan por Puerto Rico (version 2.0).	\$ 621.00	5.5	\$ 3,415.50
5/8/2018	Rodriguez, Felipe	Manager	Review presentation on Special Contribution to Compensation Received by Officers, Directors of Non-Profit Entities, in order to assess compliance with the requirements provided in the new revised Fiscal Plan, as F. Pares (Hacienda).	\$ 507.00	0.6	\$ 304.20
5/8/2018	Torres, Jose	Associate	Review on Section 2013.01, Income Tax Rate included in the Proposed Incentives Code version updated in May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	1.4	\$ 512.40
5/8/2018	Torres, Jose	Associate	Review on Section 2014.01, Income Tax Rates included in the Proposed Incentives Code version updated May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	1.2	\$ 439.20

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5/8/2018	Torres, Jose	Associate	Review on Section 2022.03, Income Tax rates on Salaries of Individual Investors included in the Proposed Incentives Code version updated May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
5/8/2018	Torres, Jose	Associate	Review on Section 2033.01, Eligible Activities on Export of Services included in the Proposed Incentives Code version updated May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/8/2018	Torres, Jose	Associate	Prepare draft table on Tax changes included in Section 2021.01 thru 2031.01 Export Services & Individual Investors Incentives as included in the new proposed tax incentives version updated May 5, 2018, as requested by F. Pares (Under Secretary of the PR Treasury)	\$ 366.00	0.8	\$ 292.80
5/9/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to organize the work plan for the establishment of modern and efficient audit and control processes as requested by M. Díaz (consultant from Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	3.0	\$ 1,287.00
5/9/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to organize the work plan to establish alliances with agencies as requested by M. Díaz (consultant from Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.7	\$ 1,158.30
5/9/2018	Gil Diaz, Pablo	Senior Associate	Prepare table to organize the work plan to perform tax evasion studies as requested by M. Díaz (consultant from Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.8	\$ 1,201.20
5/9/2018	Gil Diaz, Pablo	Senior Associate	Conference call with M. Díaz (consultant from PR Treasury Department) to discuss the tables for the work plan to present a fair and equitable Tax Reform, establish alliances with agencies, improve audit processes and perform tax evasion studies to comply with goals and objectives of the 2018-2021 Strategic Plan.	\$ 429.00	1.2	\$ 514.80
5/9/2018	Morla, Marcos	Senior Manager	Prepare changes to the information requested by the Oversight Board on selected data for entities that have a Tax Exemption Decree with additional information provided by R. Cruz (PR Treasury - Under Secretary).	\$ 546.00	2.2	\$ 1,201.20

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5/9/2018	Morla, Marcos	Senior Manager	Prepare updates to the implementation plan for the reduction of the Sales and Use Tax rate on processed foods based on information provided by J. Rohenna (PR Treasury - Consultant).	\$ 546.00	1.9	\$ 1,037.40
5/9/2018	Morla, Marcos	Senior Manager	Prepare updates to the presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to the proposed Tax Reform Bill to be used during the public hearings of the bill in the Senate.	\$ 546.00	1.3	\$ 709.80
5/9/2018	Morla, Marcos	Senior Manager	Prepare document requested by K. Troche (PR Government - Fortaleza) related to work plan of activities related to the approval and implementation of the Tax Reform as requested by the Governor.	\$ 546.00	2.8	\$ 1,528.80
5/9/2018	Rodriguez, Felipe	Manager	Review analysis on Tax Reform timeline table in order to illustrate the process of the new proposed tax reform, requested by F. Pares (Hacienda).	\$ 507.00	0.4	\$ 202.80
5/9/2018	Torres, Jose	Associate	Review changes on Section 2032.01, Income Tax Rate on Export of Services included in the Proposed Incentives Code version updated May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.1	\$ 768.60
5/9/2018	Torres, Jose	Associate	Review changes on Section 2041.04, Dividends and Interests received from PR Opportunity Zones Funds included in the Proposed Incentives Code version updated May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	1.2	\$ 439.20
5/9/2018	Torres, Jose	Associate	Review changes on Section 2052.01, Income Tax on Tourism Activities included in the Proposed Incentives Code version updated May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/9/2018	Torres, Jose	Associate	Review changes on Section 2052.01, Tax on Distributions from Tourism Activities included in the Proposed Incentives Code version updated May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.2	\$ 805.20
5/9/2018	Torres, Jose	Associate	Prepare draft table on Tax changes between Tourism Incentives as included in the new proposed Incentives Code version updated May 5, 2018, as requested by F. Pares (Under Secretary of the PR Treasury)	\$ 366.00	0.7	\$ 256.20

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
5/10/2018	Gil Diaz, Pablo	Senior Associate	Meeting with M. Valentín (form PR Treasury Fiscal Audit Bureau) to discuss tax calculation sheet used for the correspondence audits in order to improve the same.	\$ 429.00	1.9	\$ 815.10
5/10/2018	Gil Diaz, Pablo	Senior Associate	Prepare May 7 thru May 11 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.7	\$ 729.30
5/10/2018	Gil Diaz, Pablo	Senior Associate	Update work plan table to perform tax evasion studies to incorporate the resource person and time frame of each activity as requested by M. Díaz (consultant from Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.6	\$ 1,115.40
5/10/2018	Gil Diaz, Pablo	Senior Associate	Update work plan table to present a fair and equitable Tax Reform to incorporate the resource person and time frame of each activity as requested by M. Díaz (consultant from Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.2	\$ 943.80
5/10/2018	Marquez, Harry	Partner	Participate on Public hearing at the Puerto Rico Senate, to discuss the tax reform included in the revised fiscal plan por Puerto Rico (version 2.0).	\$ 621.00	5.0	\$ 3,105.00
5/10/2018	Morla, Marcos	Senior Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary) and E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) to discuss the table prepared related to the most significant changes from the proposed Tax Incentives Code in order to prepare additional analysis to estimate impact in collections.	\$ 546.00	3.0	\$ 1,638.00
5/10/2018	Morla, Marcos	Senior Manager	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) to discuss work plan for establishing a process for mitigating abuse on the deduction of catastrophic losses in order to include savings from the controls as part of the Revenue Initiatives.	\$ 546.00	2.1	\$ 1,146.60
5/10/2018	Rodriguez, Felipe	Manager	Review comparative table to summarize the proposed changes included in the tax reform bill as presented by the House of Representatives.	\$ 507.00	0.6	\$ 304.20

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
5/10/2018	Torres, Jose	Associate	Review on Section 2052.01, Tax on Royalties from Tourism Activities included in the Proposed Incentives Code version updated May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/10/2018	Torres, Jose	Associate	Review changes on Section 2062.01, Eligible Activities from Manufacturing Activities included in the Proposed Incentives Code version updated May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
5/10/2018	Torres, Jose	Associate	Review changes on Section 2062.01, Income Tax from Manufacturing Activities included in the Proposed Incentives Code version updated May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/10/2018	Torres, Jose	Associate	Prepare draft table on Tax changes from Manufacturing Incentives as included in the new proposed tax Incentives Code version , as requested by F. Pares (Under Secretary of the PR Treasury)	\$ 366.00	0.6	\$ 219.60
5/11/2018	Gil Diaz, Pablo	Senior Associate	Update work plan table for the establishment of modern and efficient audit and control processes to incorporate the resource person and time frame of each activity as requested by M. Díaz (consultant from Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.6	\$ 1,115.40
5/11/2018	Gil Diaz, Pablo	Senior Associate	Update work plan table to establish alliances with agencies to incorporate the resource person and time frame of each activity as requested by M. Díaz (consultant from Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.7	\$ 1,158.30
5/11/2018	Gil Diaz, Pablo	Senior Associate	Review pending information regarding each revenue enhancement initiatives to request the same to the Hacienda's responsible person for the preparation of the monthly report.	\$ 429.00	1.6	\$ 686.40
5/11/2018	Gil Diaz, Pablo	Senior Associate	Draft an information request email to J. Ortiz, J. Pérez and I. Rivera (from Hacienda) to obtain information of the status of each revenue enhancement initiatives for the preparation of the April monthly report.	\$ 429.00	1.2	\$ 514.80

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
5/11/2018	Morla, Marcos	Senior Manager	Prepare document requested by Ankura related to questions made by the Oversight Board related to additional measures to be included in the revised Fiscal Plan to be used to assure compliance with collection estimates.	\$ 546.00	2.8	\$ 1,528.80
5/11/2018	Morla, Marcos	Senior Manager	Review information provided by J. Barreto (PR Treasury - Audit division) related to data gathering process for the selection of cases related to the Correspondence Audits Revenue Initiative in order to assist in the creation of formulas to help facilitate the validation of potential collection estimates of cases.	\$ 546.00	1.6	\$ 873.60
5/11/2018	Morla, Marcos	Senior Manager	Prepare updates to the table related to the most significant changes from the proposed Tax Incentives Code based on information provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs).	\$ 546.00	1.8	\$ 982.80
5/11/2018	Ramos, Edwin	Manager	Review exhibit regarding summary of the tax incentive code provisions that affect revenues at the Treasury Department level, as requested by R. Cruz (Hacienda).	\$ 507.00	2.1	\$ 1,064.70
5/11/2018	Rodriguez, Felipe	Manager	Review the proposed Tax Reform bill in order to prepare presentation for R. Maldonado (Secretary of PR Treasury Department) and F. Parés (Assistant Secretary of PR Internal Revenue).	\$ 507.00	0.6	\$ 304.20
5/11/2018	Torres, Jose	Associate	Review changes on Section 2072.01, Income Tax from Rent of property in a multifamily - Social Interest Project from Infrastructure Activities included in the Proposed Incentives Code version updated May 5, 2018, as amended, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	1.2	\$ 439.20
5/11/2018	Torres, Jose	Associate	Review changes on Section 2072.01, Income Tax from rent & sale of property to the elderly from Infrastructure Activities included in the Proposed Incentives Code version May 5, 2018, as amended, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/11/2018	Torres, Jose	Associate	Review changes on Section 2082.01, Income Tax from the milk Industry included in the Proposed Incentives Code version May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	1.4	\$ 512.40

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Date	Professional	Level	Description	Rate	Hours	Fees
5/11/2018	Torres, Jose	Associate	Review changes on Section 2082.01, Income Tax from the Agriculture Industry included in the Proposed Incentives Tax Code version May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
5/11/2018	Torres, Jose	Associate	Prepare draft table on Tax Changes in Agricultural Incentives as included in the new proposed incentives code version May 5, 2018, as requested by F. Pares (Under Secretary of the PR Treasury)	\$ 366.00	0.6	\$ 219.60
5/12/2018	Rodriguez, Felipe	Manager	Review research regarding the Alternative Basic Tax of the Individual Income Tax Return in order to be able to modify Schedule O for the proposed tax reform bill.	\$ 507.00	0.3	\$ 152.10
5/14/2018	Gil Diaz, Pablo	Senior Associate	Draft an information request email to J. Benítez (Fiscal Audit Bureau Director) and C. Freire (Consultant from Hacienda) to obtain pending information of the status of each revenue enhancement initiatives for the preparation of the January, February and March monthly reports.	\$ 429.00	1.7	\$ 729.30
5/14/2018	Gil Diaz, Pablo	Senior Associate	Prepare revenue enhancement initiative monthly report regarding Closing Agreements of large taxpayer cases to present the actual monthly collections, among others as requested by F. Parés (PR Internal Revenue Assistance Secretary).	\$ 429.00	1.8	\$ 772.20
5/14/2018	Gil Diaz, Pablo	Senior Associate	Prepare revenue enhancement initiative monthly report regarding correspondence audits to present the actual monthly collections, among others as requested by F. Parés (PR Internal Revenue Assistance Secretary).	\$ 429.00	2.1	\$ 900.90
5/14/2018	Gil Diaz, Pablo	Senior Associate	Update Sales and Use Tax Information Request letter to be in accordance with the Unified System of Internal Revenue as part of the correspondence audit initiative.	\$ 429.00	1.8	\$ 772.20
5/14/2018	Marquez, Harry	Partner	Meet with F. Pares (Hacienda) to discuss implementation plan of reduction on prepared food.	\$ 621.00	2.0	\$ 1,242.00
5/14/2018	Marquez, Harry	Partner	Review information provided by C. Freire (Hacienda External Consultant), related to flexible payments, in order to comply with Key Performance Indicators for the revenue initiatives included in revised fiscal plan, as part of the fiscal plan por Puerto Rico (version 2.0), requested by F. Pares (Hacienda).	\$ 621.00	1.2	\$ 745.20



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Date	Professional	Level	Description	Rate	Hours	Fees
5/14/2018	Marquez, Harry	Partner	Review information provided by J. Benitez (Hacienda), related to the correspondence audit revenue initiatives in order to highlight progress of key revenue enhancements initiatives, as part of the revised fiscal plan por Puerto Rico (version 2.0).	\$ 621.00	2.2	\$ 1,366.20
5/14/2018	Marquez, Harry	Partner	Review information provided by I. Rivera (Collection Center), related to the collections and statistics in order to highlight progress of key revenue enhancements initiatives, as part of the revised fiscal plan por Puerto Rico (version 2.0).	\$ 621.00	2.6	\$ 1,614.60
5/14/2018	Morla, Marcos	Senior Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), E. Rios (PR Treasury - Assistant Secretary of Economic Affairs), and E. Ramos (Deloitte) to discuss summary requested by the Governor of the impact on collections of the proposed Tax Incentives Code.	\$ 546.00	1.6	\$ 873.60
5/14/2018	Morla, Marcos	Senior Manager	Prepare document requested by R. Cruz (PR Treasury - Under Secretary) related to summary of impact in collection estimates and concerns raised by Hacienda related to the proposed Tax Incentives Code to be presented to the Governor.	\$ 546.00	2.9	\$ 1,583.40
5/14/2018	Morla, Marcos	Senior Manager	Participate in meeting with L. Contreras (PR Treasury - Consultant), J. Rohenna (PR Treasury - Consultant), D. Rodriguez (PR Treasury - Consultant), C. Colon (PR Treasury - Consultant), S. Osorio (PR Treasury - Consultant), JC. Puig (PR Treasury - Consultant) to discuss progress made on the implementation of the reduced Sales and Use Tax rate on processed foods and options that will be available for the registration of Taxpayers.	\$ 546.00	2.6	\$ 1,419.60
5/14/2018	Morla, Marcos	Senior Manager	Prepare tables with summary of impact of the proposed changes included in the Tax Incentives Code for entities subject to tax under Act 154 (4% Excise Tax on certain transaction between related entities).	\$ 546.00	1.8	\$ 982.80
5/14/2018	Morla, Marcos	Senior Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary) and B. Alvarez (PR Treasury - Consultant) to discuss impact of proposed changes of Administrative Determination 12-07 related to the taxation of Partnerships under the proposed Tax Reform Bill.	\$ 546.00	2.2	\$ 1,201.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/14/2018	Ramos, Edwin	Manager	Review memorandum from Hacienda to the PR Governor regarding the tax incentive code impact on the Treasury operations and collections, as requested by R. Cruz (Hacienda).	\$ 507.00	2.3	\$ 1,166.10
5/14/2018	Ramos, Edwin	Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), E. Rios (PR Treasury - Assistant Secretary of Economic Affairs), and M. Morla (Deloitte) to discuss summary requested by the Governor of the impact on collections of the proposed Tax Incentives Code.	\$ 507.00	1.6	\$ 811.20
5/14/2018	Ramos, Edwin	Manager	Review exhibit to be included as part of the tax incentive code memorandum to the PR Governor related to the fiscal impact of the provisions included on the tax incentive code.	\$ 507.00	1.8	\$ 912.60
5/14/2018	Ramos, Edwin	Manager	Review correspondence audit report provided by the Hacienda auditors that include cases to be analyze for future preparation of notice letters.	\$ 507.00	2.3	\$ 1,166.10
5/14/2018	Rodriguez, Felipe	Manager	Review exhibit to be included as part of the tax incentive code memorandum to the PR Governor related to the fiscal impact of the provisions included on the tax incentive code.	\$ 507.00	0.4	\$ 202.80
5/14/2018	Torres, Jose	Associate	Prepare draft on April Monthly Revenue Enhancements Initiatives Report related to Call Center, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
5/14/2018	Torres, Jose	Associate	Prepare draft on April Monthly Revenue Enhancements Initiatives Report related to Correspondence Audits, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
5/14/2018	Torres, Jose	Associate	Prepare Report on April Monthly Revenue Enhancements Initiatives Report related to Flexible Payments, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
5/15/2018	Gil Diaz, Pablo	Senior Associate	Prepare revenue enhancement initiative monthly report regarding Flexible Payment to present the actual monthly collections, among others as requested by F. Parés (PR Internal Revenue Assistance Secretary).	\$ 429.00	2.6	\$ 1,115.40
5/15/2018	Gil Diaz, Pablo	Senior Associate	Prepare revenue enhancement initiative monthly report regarding Tobacco Products Excise to present the actual monthly collections, among others as requested by F. Parés (PR Internal Revenue Assistance Secretary).	\$ 429.00	2.2	\$ 943.80

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Date	Professional	Level	Description	Rate	Hours	Fees
5/15/2018	Gil Diaz, Pablo	Senior Associate	Prepare revenue enhancement initiative monthly report regarding Electronic Filing of Tax Liens to present the actual monthly collections, among others as requested by F. Parés (PR Internal Revenue Assistance Secretary).	\$ 429.00	2.3	\$ 986.70
5/15/2018	Morla, Marcos	Senior Manager	Participate in meeting with R. Cruz (PR Treasury - Under Secretary) to discuss impact of changes proposed in the Tax Incentives Code to Rental activities in order to help ascertain impact in collections.	\$ 546.00	2.7	\$ 1,474.20
5/15/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to the taxation of the passenger Cruise Ship Industry based on changes proposed in the Tax Reform Bill to be presented to the Governor.	\$ 546.00	1.8	\$ 982.80
5/15/2018	Rodriguez, Felipe	Manager	Review scenarios for individual taxpayers using current tax reform, new tax reform and facts provided by R. Maldonado (Secretary of Treasury) for publishing at Hacienda social media pages.	\$ 507.00	0.6	\$ 304.20
5/15/2018	Torres, Jose	Associate	Update Report on March Monthly Revenue Enhancement Initiatives related to Flexible Payments, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
5/15/2018	Torres, Jose	Associate	Prepare Report on April Monthly Revenue Enhancement Initiatives related to Medical Marihuana, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
5/15/2018	Torres, Jose	Associate	Update Report on March Monthly Revenue Enhancements Initiatives Report related to Medical Marihuana, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
5/16/2018	Gil Diaz, Pablo	Senior Associate	Update Sales and Use Tax Information Request letter to incorporate the steps that taxpayers must follow to communicate with the PR Treasury Department through the Unified System of Internal Revenue.	\$ 429.00	2.4	\$ 1,029.60
5/16/2018	Gil Diaz, Pablo	Senior Associate	Review data provided by J. Barreto (from PR Treasury Department) regarding the cases of taxpayers that did not answered or accepted to be audited to validate the same and provide comments/recommendations as part of the correspondence audit.	\$ 429.00	2.1	\$ 900.90

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Date	Professional	Level	Description	Rate	Hours	Fees
5/16/2018	Gil Diaz, Pablo	Senior Associate	Validate data provided by J. Barreto (from PR Treasury Department) regarding the cases that have not been answered and cases that accepted to be audited to determine the deficiency after the elimination of the expenses under the correspondence audit.	\$ 429.00	2.2	\$ 943.80
5/16/2018	Gil Diaz, Pablo	Senior Associate	Prepare summary regarding the issues encountered with the validation of the information provided by J. Barreto (from PR Treasury Department) regarding the taxpayers cases under the correspondence audit as requested by F. Parés (PR Internal Revenue Assistant Secretary).	\$ 429.00	2.1	\$ 900.90
5/16/2018	Marquez, Harry	Partner	Meet with I. Garcia (Hacienda), D. Gonzalez (Advisor Hacienda), M. Morla (Deloitte) to discuss fiscal terminal requirement for reduction in prepared foods.	\$ 621.00	1.5	\$ 931.50
5/16/2018	Morla, Marcos	Senior Manager	Meet with I. Garcia (Hacienda), D. Gonzalez (Advisor Hacienda), and H. Marquez (Deloitte) to discuss fiscal terminal requirement for reduction in prepared foods.	\$ 546.00	1.5	\$ 819.00
5/16/2018	Morla, Marcos	Senior Manager	Prepare additional examples requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to impact of changes on Self-Employed individuals based on the proposed tax reform in order to publish them in Hacienda's website.	\$ 546.00	2.6	\$ 1,419.60
5/16/2018	Rodriguez, Felipe	Manager	Review examples of taxpayers considered winners within Tax Reform requested by F. Pares (Hacienda), in order to illustrate the tax impact associated with the changes on tax rates included on the new fiscal plan for Puerto Rico (version 2.0).	\$ 507.00	0.6	\$ 304.20
5/16/2018	Torres, Jose	Associate	Prepare Report on April Monthly Revenue Enhancement Initiatives related to Tax Liens, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
5/16/2018	Torres, Jose	Associate	Update Report on March Monthly Revenue Enhancement Initiatives related to Tax Liens, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
5/16/2018	Torres, Jose	Associate	Prepare Report on April Monthly Revenue Enhancement Initiatives Report related to Tax Liens, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80

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Date	Professional	Level	Description	Rate	Hours	Fees
5/17/2018	Gil Diaz, Pablo	Senior Associate	Prepare May 14 thru May 18 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.8	\$ 772.20
5/17/2018	Gil Diaz, Pablo	Senior Associate	Validate data provided by J. Barreto (from PR Treasury Department) regarding the cases that have not been answered and cases that accepted to be audited to evaluate/compare the additional potential tax and the discounted deficiency as part of the correspondence audit initiative.	\$ 429.00	2.8	\$ 1,201.20
5/17/2018	Gil Diaz, Pablo	Senior Associate	Prepare summary regarding total correspondence audit cases with net operating gain, with net operating loss and total assessments for F. Parés (PR Internal Revenue Assistant Secretary) as part of the correspondence audit initiative.	\$ 429.00	2.6	\$ 1,115.40
5/17/2018	Morla, Marcos	Senior Manager	Prepare formula for validation of data related to the Correspondence Audit Revenue Initiative provided by J. Barreto (PR Treasury - Audit Division)	\$ 546.00	2.7	\$ 1,474.20
5/17/2018	Rodriguez, Felipe	Manager	Review updated examples of taxpayers considered winners within Tax Reform requested by F. Pares (Hacienda), in order to illustrate the tax impact associated with the changes on tax rates included on the new fiscal plan por Puerto Rico (version 2.0).	\$ 507.00	0.4	\$ 202.80
5/17/2018	Torres, Jose	Associate	Update changes on January Monthly Revenue Enhancements Initiatives Report related to Flexible Payments, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	1.3	\$ 475.80
5/17/2018	Torres, Jose	Associate	Update Changes on February Monthly Revenue Initiatives Report related to Flexible Payments, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	1.4	\$ 512.40
5/17/2018	Torres, Jose	Associate	Update changes on January Monthly Revenue Initiatives Report related to Flexible Payments, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
5/17/2018	Torres, Jose	Associate	Review on changes in definitions as included in the Incentives code filed version May 29, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/18/2018	Gil Diaz, Pablo	Senior Associate	Prepare revenue enhancement initiative monthly report regarding Collection (Call) Center to present the actual monthly collections, among others as requested by F. Parés (PR Internal Revenue Assistance Secretary).	\$ 429.00	2.2	\$ 943.80
5/18/2018	Gil Diaz, Pablo	Senior Associate	Prepare revenue enhancement initiative monthly report regarding Medical Marihuana to present the actual monthly collections, among others as requested by F. Parés (PR Internal Revenue Assistance Secretary).	\$ 429.00	2.4	\$ 1,029.60
5/18/2018	Gil Diaz, Pablo	Senior Associate	Prepare revenue enhancement initiative monthly report regarding internet sales to present the actual monthly collections, among others as requested by F. Parés (PR Internal Revenue Assistance Secretary).	\$ 429.00	2.3	\$ 986.70
5/18/2018	Marquez, Harry	Partner	Meet with C. Freire, M. Magallanes (Advisor Hacienda), I. Garcia (Hacienda) to discuss reporting requirements of 1099k as one of the revenue enhancement measures.	\$ 621.00	2.0	\$ 1,242.00
5/18/2018	Marquez, Harry	Partner	Meet with A. Pantojas (Hacienda), to discuss requirement of fiscal terminals and transmission to agregador.	\$ 621.00	2.7	\$ 1,676.70
5/18/2018	Torres, Jose	Associate	Update changes to table including Incentives in the manufacturing sector as included in the new proposed Incentives Code version May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
5/18/2018	Torres, Jose	Associate	Update changes to table including Tax Credits Incentive by sector as included in the new proposed Incentives Code version May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.7	\$ 988.20
5/18/2018	Torres, Jose	Associate	Update changes to table including Municipal Incentives as included in the new proposed Incentives Code version May 5, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.6	\$ 951.60
5/20/2018	Marquez, Harry	Partner	Prepare presentation on individual taxpayers in order to illustrate the tax impact associated with the changes on tax rates included on the proposed tax reform, as requested by F. Pares (Hacienda).	\$ 621.00	2.0	\$ 1,242.00
5/20/2018	Rodriguez, Felipe	Manager	Review presentation on example of winner requested by F. Pares (Hacienda), in order to illustrate the tax impact associated with the changes on tax rates included on the new fiscal plan por Puerto Rico (version 2.0).	\$ 507.00	0.6	\$ 304.20

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5/21/2018	Gil Diaz, Pablo	Senior Associate	Update work plan table to perform tax evasion studies to incorporate the status of each activity as requested by M. Díaz (consultant from Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	1.9	\$ 815.10
5/21/2018	Gil Diaz, Pablo	Senior Associate	Update work plan table to present Tax Reform to incorporate the status of each activity as requested by M. Díaz (Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	2.2	\$ 943.80
5/21/2018	Gil Diaz, Pablo	Senior Associate	Update work plan table for the establishment of audit and control processes to incorporate the status of each activity as requested by M. Díaz (Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Dept.	\$ 429.00	1.9	\$ 815.10
5/21/2018	Gil Diaz, Pablo	Senior Associate	Update work plan table to establish alliances with agencies to incorporate the status of each alliance as requested by M. Díaz (consultant from Hacienda) to comply with the 2018-2021 Strategic Plan issued by the Puerto Rico Treasury Department.	\$ 429.00	2.1	\$ 900.90
5/21/2018	Marquez, Harry	Partner	Meet F. Pares (Hacienda), C. Colon(Advisor Hacienda) to discuss proposed amendments to tax reform included in revised fiscal plan for Puerto Rico (version 2.0).	\$ 621.00	3.5	\$ 2,173.50
5/21/2018	Rodriguez, Felipe	Manager	Meet F. Pares (Hacienda), C. Colon(Advisor Hacienda) to discuss proposed amendments to tax reform included in revised fiscal plan for Puerto Rico (version 2.0).	\$ 507.00	6.0	\$ 3,042.00
5/21/2018	Torres, Jose	Associate	Update changes on April Monthly Revenue Enhancements Initiatives Report related to Call Center, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	1.3	\$ 475.80
5/21/2018	Torres, Jose	Associate	Update Changes on April Monthly Revenue Enhancements Initiatives Report related to Correspondence Audits, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	1.2	\$ 439.20
5/21/2018	Torres, Jose	Associate	Update Changes on April Monthly Revenue Initiatives Report related to Flexible Payments, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	1.3	\$ 475.80

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
5/22/2018	Gil Diaz, Pablo	Senior Associate	Review technical amendments of proposed Puerto Rico Tax Reform provided by C. Colón (consultant from PR Treasury Department) in order to update presentation for F. Parés (Assistant Secretary of Internal Revenue).	\$ 429.00	2.4	\$ 1,029.60
5/22/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate individual income tax technical amendments provided by C. Colón (consultant from PR Treasury Department) for F. Parés (Assistant Secretary of Internal Revenue).	\$ 429.00	2.3	\$ 986.70
5/22/2018	Marquez, Harry	Partner	Meet with I. Garcia (Hacienda), D. Gonzalez(Advisor Hacienda) to discuss agreed upon procedures required by Hacienda in order to authorize merchants to collect 7% of sales and use tax on prepared foods.	\$ 621.00	2.5	\$ 1,552.50
5/22/2018	Ramos, Edwin	Manager	Prepare scenario for individual taxpayers using current tax reform, new tax reform and facts provided by R. Maldonado (Secretary of Treasury) for publishing at Hacienda social media pages.	\$ 507.00	2.1	\$ 1,064.70
5/22/2018	Ramos, Edwin	Manager	Prepare scenario for individual self employed taxpayers using current tax reform, new tax reform and facts provided by R. Maldonado (Secretary of Treasury) for publishing at Hacienda social media pages.	\$ 507.00	1.9	\$ 963.30
5/22/2018	Rodriguez, Felipe	Manager	Review updated presentation regarding the proposed Puerto Rico Tax Reform to incorporate individual income tax technical amendments provided by C. Colón (consultant from PR Treasury Department) for F. Parés (Assistant Secretary of Internal Revenue).	\$ 507.00	0.4	\$ 202.80
5/23/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate corporation income tax technical amendments provided by C. Colón (consultant from PR Treasury Department) for F. Parés (Assistant Secretary of Internal Revenue).	\$ 429.00	2.8	\$ 1,201.20
5/23/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate sales and use tax technical amendments provided by C. Colón (consultant from PR Treasury Department) for F. Parés (Assistant Secretary of Internal Revenue).	\$ 429.00	2.3	\$ 986.70



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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
5/23/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate administrative provisions technical amendments provided by C. Colón (consultant from PR Treasury Department) for F. Parés (Assistant Secretary of Internal Revenue).	\$ 429.00	2.9	\$ 1,244.10
5/23/2018	Marquez, Harry	Partner	Prepare additional examples requested by F. Pares (Hacienda), in order to serve as test to assess the tax based on changes included in the proposed Tax Reform Bill.	\$ 621.00	2.5	\$ 1,552.50
5/23/2018	Morla, Marcos	Senior Manager	Call with J. Barreto (PR Treasury - Audit Division) to discuss formulas related to the Correspondence Audit Revenue Initiative in order to assist in the calculation of potential collection estimates of cases.	\$ 546.00	0.8	\$ 436.80
5/23/2018	Morla, Marcos	Senior Manager	Prepare changes of presentation requested by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) related to the proposed Tax Reform Bill in order to include amendments made by the House of Representatives.	\$ 546.00	2.3	\$ 1,255.80
5/23/2018	Ramos, Edwin	Manager	Continue to prepare new scenario of individual taxpayers using current tax reform, new tax reform and facts provided by R. Maldonado (Secretary of Treasury) today, for publishing at Hacienda social media pages.	\$ 507.00	1.9	\$ 963.30
5/23/2018	Ramos, Edwin	Manager	Prepare new scenarios for individual self employed taxpayers using current tax reform, new tax reform and facts provided by R. Maldonado (Secretary of Treasury) today, for publishing at Hacienda social media pages.	\$ 507.00	2.1	\$ 1,064.70
5/23/2018	Rodriguez, Felipe	Manager	Review additional examples requested by F. Pares (Hacienda), in order to serve as test to assess the tax based on changes included in the proposed Tax Reform Bill.	\$ 507.00	0.4	\$ 202.80
5/23/2018	Torres, Jose	Associate	Research Tax Code to facilitate draft of Incentives Code's bill, official document as filed by the Senate of Puerto Rico on May 29, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/23/2018	Torres, Jose	Associate	Review changes between Tax Incentives Acts and the New Incentives Code's Bill as filed by the Senate of Puerto Rico, as requested by R. Cruz (Under Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
5/24/2018	Gil Diaz, Pablo	Senior Associate	Review data related with the correspondence audit initiative provided by J. Barreto (from PR Treasury Department) to prepare for meeting with the Hacienda team.	\$ 429.00	2.6	\$ 1,115.40
5/24/2018	Gil Diaz, Pablo	Senior Associate	Prepare May 21 - May 25 1 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.6	\$ 686.40
5/24/2018	Gil Diaz, Pablo	Senior Associate	Meeting with J. Barreto (PR Treasury Department) and J. Torres (Deloitte) to discuss the data validation and status of tax liability spreadsheet related to the correspondence audits in order to advance said revenue initiative.	\$ 429.00	3.1	\$ 1,329.90
5/24/2018	Morla, Marcos	Senior Manager	Review information provided by M. Valentin (PR Treasury) related to case selection of the individuals with businesses in Puerto Rico in order to ascertain compliance with collection estimates included in the Revised Fiscal Plan for the Correspondence Audit Revenue Initiative.	\$ 546.00	2.8	\$ 1,528.80
5/24/2018	Ramos, Edwin	Manager	Review analysis of PR Treasury publications regarding casualty loss deductions, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 507.00	1.8	\$ 912.60
5/24/2018	Ramos, Edwin	Manager	Review analysis regarding Correspondence Audits taxpayers data from 2015 returns in order to provide suggestions to the audit team for the preparation of next group of notices, as requested by F. Pares (PR Treasury).	\$ 507.00	1.2	\$ 608.40
5/24/2018	Torres, Jose	Associate	Work on Tax Code research on PR Treasury publications regarding casualty loss deductions, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 366.00	2.9	\$ 1,061.40
5/24/2018	Torres, Jose	Associate	Prepare analysis of Correspondence Audits' taxpayers data in order to request additional information to J. Barreto(PR Treasury) as part of the Correspondence Audit Revenue Initiative, as requested by F. Pares (PR Treasury).	\$ 366.00	2.6	\$ 951.60
5/24/2018	Torres, Jose	Associate	Meeting with J. Barreto (PR Treasury Fiscal Audit Dept.) and P. Gil (Deloitte) regarding Correspondence Audit Initiative.	\$ 366.00	2.9	\$ 1,061.40
5/25/2018	Gil Diaz, Pablo	Senior Associate	Review additional data provided by J. Barreto (from PR Treasury Department) on May 25, 2018 related to the correspondence audit cases.	\$ 429.00	2.1	\$ 900.90

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Date	Professional	Level	Description	Rate	Hours	Fees
5/25/2018	Gil Diaz, Pablo	Senior Associate	Prepare summary with results of the review of data related to the correspondence audit cases provided by J. Barreto (PR Treasury Department) on May 25, 2018 for meeting with the Hacienda team.	\$ 429.00	2.3	\$ 986.70
5/25/2018	Marquez, Harry	Partner	Meet with F. Pares (Hacienda), C. Colon (Advisor Hacienda) to discuss proposed amendments to tax reform included in revised fiscal plan por Puerto Rico (version 2.0).	\$ 621.00	3.0	\$ 1,863.00
5/25/2018	Morla, Marcos	Senior Manager	Review Strategic Plan of the Correspondence Audits as provided by M. Diaz (PR Treasury - Consultant) in order to ascertain that the same is in line with the timeline and activities included within the revised Fiscal Plan.	\$ 546.00	2.7	\$ 1,474.20
5/25/2018	Morla, Marcos	Senior Manager	Review presentation related to the process established for mitigating abuse on the deduction of catastrophic losses in order to include savings from the controls as part of the Revenue Initiatives.	\$ 546.00	0.9	\$ 491.40
5/25/2018	Rodriguez, Felipe	Manager	Meet with F. Pares (Hacienda), C. Colon (Advisor Hacienda) to discuss proposed amendments to tax reform included in revised fiscal plan for Puerto Rico (version 2.0).	\$ 507.00	2.6	\$ 1,318.20
5/25/2018	Torres, Jose	Associate	Work on Tax Code research on treatment of losses due to damages caused by Hurricanes Irma & Maria to be included in the Casualty Loss Deductions' Presentation for discussion before the Financial Oversight & Management Board.	\$ 366.00	2.6	\$ 951.60
5/25/2018	Torres, Jose	Associate	Research Publications issued by the PR Treasury regarding treatment of losses due to damages caused by Hurricanes Irma & Maria to be included in the Casualty Loss Deductions' Presentation for discussion before the Financial Oversight & Management Board.	\$ 366.00	2.7	\$ 988.20
5/25/2018	Torres, Jose	Associate	Prepare presentation on Casualty Loss Deductions to be included as a revenue enhancement measure, as requested by F. Pares (Assistant Secretary of the PR Treasury) for discussion before the Financial Oversight and Management Board.	\$ 366.00	2.7	\$ 988.20
5/29/2018	Gil Diaz, Pablo	Senior Associate	Review additional technical amendments to proposed Puerto Rico Tax Reform provided by C. Colón (consultant from PR Treasury Department) on May 29, 2018 in order to update presentation for F. Parés (Assistant Secretary of Internal Revenue).	\$ 429.00	2.8	\$ 1,201.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/29/2018	Marquez, Harry	Partner	Review presentation on tax reform included in the proposed Tax Code based on a new version of the proposed fiscal plan.	\$ 621.00	1.0	\$ 621.00
5/29/2018	Marquez, Harry	Partner	Review presentation of amendments of tax reform included in the proposed Tax Incentives Code based on a new version of the proposed fiscal plan, requested by R. Cruz (Hacienda).	\$ 621.00	1.0	\$ 621.00
5/29/2018	Morla, Marcos	Senior Manager	Review Internal Revenue Service industry data for 2015 in order to prepare analysis of comparison of usage of deduction for tax purposes with taxpayers in Puerto Rico in order to assist in the implementation of the Correspondence Audit Revenue Initiative for Individuals with businesses.	\$ 546.00	2.8	\$ 1,528.80
5/29/2018	Morla, Marcos	Senior Manager	Call with D. Gonzalez (Owner CPA David Gonzalez) to discuss process been designed for the implementation of Agreed Upon Procedures as part of the requirement for registration of Restaurants in order to participate in the reduction of Sales and Use Tax rate on processed foods.	\$ 546.00	0.4	\$ 218.40
5/29/2018	Morla, Marcos	Senior Manager	Review data gathering worksheet related to the process been designed for the implementation of Agreed Upon Procedures as part of the requirement for registration of Restaurants in order to participate in the reduction of Sales and Use Tax rate on processed foods.	\$ 546.00	2.6	\$ 1,419.60
5/29/2018	Morla, Marcos	Senior Manager	Review various analysis from PriceWaterhouseCoopers related to their analysis as part of the drafting of the proposed Tax Incentives Code to assess whether collection estimates were made on various of the proposed changes.	\$ 546.00	3.0	\$ 1,638.00
5/29/2018	Ramos, Edwin	Manager	Review Allowable Deduction' slide to be included in the Casualty Loss Deductions' Presentation for discussion before the Financial Oversight and Management Board, as requested by F. Pares (Assistant Secretary of the PR Treasury).	\$ 507.00	1.8	\$ 912.60
5/29/2018	Ramos, Edwin	Manager	Review presentation on Casualty Loss Deductions to be included as a revenue enhancement measure, as requested by F. Pares (Assistant Secretary of the PR Treasury) for discussion before the Financial Oversight and Management Board.	\$ 507.00	2.2	\$ 1,115.40
5/29/2018	Rodriguez, Felipe	Manager	Review presentation on tax reform included in the proposed Tax Code based on a new version of the proposed fiscal plan.	\$ 507.00	0.6	\$ 304.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/29/2018	Torres, Jose	Associate	Prepare the Introduction slide to be included in the Casualty Loss Deductions' Presentation for discussion before the Financial Oversight & Management Board, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/29/2018	Torres, Jose	Associate	Prepare the Allowable Deductions' slide to be included in the Casualty Loss Deductions' Presentation for discussion before the Financial Oversight and Management Board, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.4	\$ 878.40
5/29/2018	Torres, Jose	Associate	Prepare the Department Controls' slide to be included in the Casualty Loss Deductions' Presentation for discussion before the Financial Oversight and Management Board, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.8	\$ 1,024.80
5/30/2018	Gil Diaz, Pablo	Senior Associate	Update presentation regarding the proposed Puerto Rico Tax Reform to incorporate additional technical amendments provided by C. Colón (consultant from PR Treasury Department) on May 29, 2018 for F. Parés (Assistant Secretary of Internal Revenue).	\$ 429.00	2.8	\$ 1,201.20
5/30/2018	Marquez, Harry	Partner	Review new information provided by R. Cruz (Hacienda), related to the tax grants cuts in order to identify key changes that would require further analysis of the impact on collections as part of the new proposed tax incentive code.	\$ 621.00	2.3	\$ 1,428.30
5/30/2018	Marquez, Harry	Partner	Analysis on Incentives Code fiscal impact along with the Tax Reform changes in order to comply with the requirements provided in the new revised Fiscal Plan, as requested by F. Pares (Hacienda).	\$ 621.00	1.2	\$ 745.20
5/30/2018	Morla, Marcos	Senior Manager	Meeting with R. Cruz (PR Treasury) and J. Torres (Deloitte) to discuss the effect of changes in the Incentives Code as filed by the House of Representatives of PR to be used as part of Hacienda's Public Hearings.	\$ 546.00	1.4	\$ 764.40
5/30/2018	Morla, Marcos	Senior Manager	Review various analysis prepared by V2A related to the analysis of the different incentives acts analyzed as part of the proposed Tax Incentives Code and the methodology used to calculate the Return of Investment of the different Acts in order to assist with the drafting of the memo to be used by R. Cruz (PR Treasury - Under Secretary) on the Public Hearings of the Incentives Code.	\$ 546.00	2.7	\$ 1,474.20

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
5/30/2018	Morla, Marcos	Senior Manager	Review monthly collections report to be filed with the Oversight Board in order to be able to adjust baselines, projections, and list of Revenue Initiatives as included in the Certified New Fiscal Plan.	\$ 546.00	2.1	\$ 1,146.60
5/30/2018	Ramos, Edwin	Manager	Review analysis on tax rates differences between general application activities in comparison with activities for Individuals included in the new tax Incentives code version May 29, 2018, as requested by R. Cruz (Under Secretary of the PR Treasury).	\$ 507.00	2.1	\$ 1,064.70
5/30/2018	Ramos, Edwin	Manager	Review analysis on tax rates differences between general application activities in comparison with Small and Medium Size Entities activities included in the new tax Incentives code version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 507.00	2.2	\$ 1,115.40
5/30/2018	Ramos, Edwin	Manager	Review analysis on tax rates differences between general application activities in comparison with Vieques and Culebras activities included in the new tax Incentives Code version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 507.00	2.1	\$ 1,064.70
5/30/2018	Ramos, Edwin	Manager	Prepare analysis on Incentives Code fiscal impact along with the Tax Reform changes in order to comply with the requirements provided in the new revised Fiscal Plan, as requested by F. Pares (Hacienda).	\$ 507.00	1.6	\$ 811.20
5/30/2018	Rodriguez, Felipe	Manager	Review new information provided by R. Cruz (Hacienda), related to the tax grants cuts in order to identify key changes that would require further analysis to assess the impact on collections as part of the new proposed tax incentive code.	\$ 507.00	0.6	\$ 304.20
5/30/2018	Rodriguez, Felipe	Manager	Review analysis on Incentives Code fiscal impact along with the Tax Reform changes in order to assess compliance with the requirements provided in the new revised Fiscal Plan, as requested by F. Pares (Hacienda).	\$ 507.00	0.3	\$ 152.10
5/30/2018	Torres, Jose	Associate	Prepare analysis on tax rates differences between general application activities in comparison with activities for Individuals included in the Incentives code filed version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 366.00	1.8	\$ 658.80

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Date	Professional	Level	Description	Rate	Hours	Fees
5/30/2018	Torres, Jose	Associate	Prepare analysis on tax rates differences between general application activities in comparison with Small & Medium Size Entities activities included in the Incentives code filed version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 366.00	1.6	\$ 585.60
5/30/2018	Torres, Jose	Associate	Prepare analysis on tax rates differences between general application activities in comparison with Vieques & Culebras activities included in the Incentives Code filed version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 366.00	1.7	\$ 622.20
5/30/2018	Torres, Jose	Associate	Prepare analysis on tax rates differences between general application activities in comparison with Exportation of Goods & Services activities included the Incentives code filed version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 366.00	1.8	\$ 658.80
5/30/2018	Torres, Jose	Associate	Participate in meeting with R. Cruz (PR Treasury) and M. Morla (Deloitte) to discuss the effect of changes in the Incentives Code as filed by the House of Representatives of PR to be used as part of Hacienda's Public Hearings.	\$ 366.00	1.4	\$ 512.40
5/31/2018	Gil Diaz, Pablo	Senior Associate	Prepare presentation regarding the revised New Fiscal Plan for Puerto Rico for the Governor as requested by R. Maldonado (PR Treasury Department Secretary).	\$ 429.00	2.7	\$ 1,158.30
5/31/2018	Morla, Marcos	Senior Manager	Call with R. Cruz (PR Treasury - Under Secretary) to discuss revised collection estimates included in the New Fiscal Plan in order to assess amounts needed to be collected by the proposed Tax Incentives Code.	\$ 546.00	1.3	\$ 709.80
5/31/2018	Morla, Marcos	Senior Manager	Review various analysis of impact in collections of the new Tax Incentives given by the proposed Tax Incentives Code provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) in order to compare collection estimates to the ones included in the New Fiscal Plan.	\$ 546.00	2.4	\$ 1,310.40
5/31/2018	Morla, Marcos	Senior Manager	Prepare presentation requested by R. Maldonado (PR Secretary of Treasury) related to summary of implementation process of the Tax Reform and the different Revenue Initiatives included in the New Fiscal Plan to be used in meeting with the Governor.	\$ 546.00	2.7	\$ 1,474.20

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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
5/31/2018	Morla, Marcos	Senior Manager	Review information related to the discovery of data related to the Sales and Use Tax Correspondence Audits Revenue Initiatives in order to calculate estimated collections of the selected cases to ascertain compliance with projections included in the New Fiscal Plan.	\$ 546.00	2.2	\$ 1,201.20
5/31/2018	Ramos, Edwin	Manager	Review tax reform financing source detail included on the fiscal plan issued on April 5, 2018 to prepare summary for R. Maldonado (Secretary of Treasury) to be used on presentation to Governor.	\$ 507.00	2.8	\$ 1,419.60
5/31/2018	Ramos, Edwin	Manager	Meet with E. Rios (Hacienda) to request discuss revenue metrics needed as of today in order to include summary or revenues in presentation requested by R. Maldonado (Secretary of Treasury) to be provided to Governor.	\$ 507.00	1.3	\$ 659.10
5/31/2018	Ramos, Edwin	Manager	Prepare summary report of the revenue initiatives originally established on the fiscal plan that include current status, future state and collections.	\$ 507.00	2.6	\$ 1,318.20
5/31/2018	Ramos, Edwin	Manager	Review final version of the presentation prepared regarding the revenue initiatives status, future state and collections requested by R. Maldonado (Secretary of Treasury).	\$ 507.00	1.3	\$ 659.10
5/31/2018	Torres, Jose	Associate	Prepare analysis on tax rates differences between general application activities in comparison with Finance, Investments & Insurance activities included the Incentives Code filed version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 366.00	1.6	\$ 585.60
5/31/2018	Torres, Jose	Associate	Prepare analysis on tax rates differences between general application activities in comparison with Tourism activities included the Incentives Code filed version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 366.00	1.6	\$ 585.60
5/31/2018	Torres, Jose	Associate	Prepare analysis on tax rates differences between general application activities in comparison with Manufacturing activities included the Incentives Code filed version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 366.00	1.7	\$ 622.20
5/31/2018	Torres, Jose	Associate	Prepare analysis on tax rates differences between general application activities in comparison with Infrastructure & Green Energy activities included the Incentives Code filed version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 366.00	1.4	\$ 512.40



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***CATEGORY: FY18 Tax Revenue Enhancement Initiatives***

Date	Professional	Level	Description	Rate	Hours	Fees
5/31/2018	Torres, Jose	Associate	Prepare analysis on tax rates differences between general application activities in comparison with Transportation by Air & Sea, Cruises, & Film activities included the Incentives Code filed version May 29, 2018, as requested by R. Cruz (PR Treasury).	\$ 366.00	2.7	\$ 988.20
5/31/2018	Torres, Jose	Associate	Meeting with R. Cruz to discuss the summary prepared with the changes in the new tax Incentives Code as filed by the House of Representatives of PR.	\$ 366.00	1.4	\$ 512.40

<b>Total DFAS Third Interim - FY18 Tax Revenue Enhancement Initiatives</b>	<b>2,639.2</b>	<b>\$ 1,276,373.10</b>
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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/1/2018	Doyle, John	Managing Director (MD)	Draft summary of notes from the EY FY19 Budget conference call in preparation of meeting with the J Aponte (OMB) to discuss key points to include in FY19 budget process.	\$ 585.00	0.3	\$ 175.50
2/1/2018	Doyle, John	Managing Director (MD)	Review summary of voluntary retirement requests (approved per agency) prepared by OMB to incorporate information into the FY19 analysis.	\$ 585.00	0.3	\$ 175.50
2/1/2018	Doyle, John	Managing Director (MD)	Prepare FY19 budget meeting EY meeting by reviewing submitted milestone lists, status of open diligence items in order to identify next action steps.	\$ 585.00	0.4	\$ 234.00
2/1/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C. Pizzo (Deloitte), A. Chepenick, J. Porepa, S. Panagiotakis (EY), A. Mendez, (AAFAF), R. Goderich (Hacienda), S. Rodriguez (FOMB) to discuss FY 19 budget process, related milestone materials.	\$ 585.00	0.5	\$ 292.50
2/1/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to review list of EY open issues for FY18/FY19 budgeting process for purpose of developing next steps	\$ 585.00	0.5	\$ 292.50
2/1/2018	Doyle, John	Managing Director (MD)	Review Consolidated Agency budget analysis - FY18 roll forward FY19 to identify material variances to be discussed with OMB as part of FY19 review.	\$ 585.00	0.5	\$ 292.50
2/1/2018	Doyle, John	Managing Director (MD)	Review draft of PAYGO analysis used in connection with FY18/FY19 Fiscal Plan compiled by third party to understand impact on current FY19 budget.	\$ 585.00	0.5	\$ 292.50
2/1/2018	Doyle, John	Managing Director (MD)	Review fund account activity details as provided by R. Guerra (Hacienda) in preparation for meeting with EY to discuss agencies headcounts as part of the FY19 analysis.	\$ 585.00	0.6	\$ 351.00
2/1/2018	Doyle, John	Managing Director (MD)	Review Drug Court transfers received by OMB to incorporate budget appropriation requests into the FY19 budget analysis.	\$ 585.00	0.8	\$ 468.00
2/1/2018	Doyle, John	Managing Director (MD)	Call with J. Doyle, J. Gabb (Deloitte), A. Chepenick, J. Porepa, S. Panagiotakis (EY), A. Mendez, (AAFAF), R. Goderich (Hacienda), S. Rodriguez (FOMB) to discuss milestone #2 (as defined by FOMB, regarding Special Revenue Funds) and other EY agenda items.	\$ 585.00	1.0	\$ 585.00
2/1/2018	Doyle, John	Managing Director (MD)	Review Agency transfers analysis prepared by J Gabb (Deloitte) in connection with FY19 review of agency budget submissions to understand transfer population to include in FY19 budget analysis.	\$ 585.00	1.1	\$ 643.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/1/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte) to discuss staffing levels including work plan assignments for the next 90 days on the budget work stream.	\$ 546.00	0.3	\$ 163.80
2/1/2018	Gabb, James	Senior Manager	Call (partial) with C. Pizzo (Deloitte), A. Chepenick, J. Porepa, S. Panagiotakis (EY), A. Mendez, (AAFAF), R. Goderich (Hacienda), S. Rodriguez (FOMB).	\$ 546.00	0.5	\$ 273.00
2/1/2018	Gabb, James	Senior Manager	Prepare analysis of transitory cost savings presented in the third party model 1/8/18 compared to FY19 / FY18 Sabana files for agencies that submitted in Modulo for FY19 to include in payroll analysis.	\$ 546.00	2.3	\$ 1,255.80
2/1/2018	Gabb, James	Senior Manager	Review the FY19 budget workpapers for the Department of Health including analyses questions for the agency / OMB manager in preparation for due diligence process as part of the FY 19 budget analysis.	\$ 546.00	2.4	\$ 1,310.40
2/1/2018	Gabb, James	Senior Manager	Update the schedule of FY19 Fiscal Plan as reported compared to FY19 Fiscal Plan as adjusted to include FY18, dollar change, percent change to utilize in Fiscal Plan to Budget comparison.	\$ 546.00	2.8	\$ 1,528.80
2/1/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the Firefighters Agency, for all identified anomalies between the FY19 budget as compared to FY18 on a concept as well as object level, to send to OMB to obtain supporting documentation.	\$ 507.00	2.3	\$ 1,166.10
2/1/2018	Pereira, Ravin	Manager	Prepare a FY18-FY19 program level budget bridge for the Firefighters agency, to account for deployment/FY18 reconciliation adjustments, to create a leveled comparison between programs, to send to OMB to obtain supporting documents.	\$ 507.00	2.5	\$ 1,267.50
2/1/2018	Pizzo, Chris	Senior Manager	Team status update call, including C. Young, J. Doyle, T. Hurley, V. Soran, J. Gabb, D. Carey (all Deloitte) to inform the team of status of Milestone 1 progress (as required by FOMB, regarding inventory list of agencies), to enable sharing of information across work streams / avoid potential duplication of efforts access work streams.	\$ 546.00	0.3	\$ 163.80
2/1/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte) to discuss staffing levels including work plan assignments for the next 90 days on the budget work stream.	\$ 546.00	0.3	\$ 163.80
2/1/2018	Pizzo, Chris	Senior Manager	Review the FY19 budget analysis for the Department of Corrections including the due diligence questions for the agency / OMB manager in preparation FY19 review.	\$ 546.00	0.4	\$ 218.40

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/1/2018	Pizzo, Chris	Senior Manager	Call (partial) with J. Doyle, J. Gabb (Deloitte), A. Chepenick, J. Porepa, S. Panagiotakis (EY), A. Mendez, (AAFAF), R. Goderich (Hacienda), S. Rodriguez (FOMB) to discuss updates related to Milestone #4.	\$ 546.00	0.5	\$ 273.00
2/1/2018	Pizzo, Chris	Senior Manager	Compare the transitory cost savings included in the third party financial model for the FY19 Fiscal Plan to the Sabana file dated 1/23/18 by agency to understand differences in budgeted/projected amounts fore each agency.	\$ 546.00	0.9	\$ 491.40
2/1/2018	Pizzo, Chris	Senior Manager	Update the schedule of FY19 Fiscal Plan as reported compared to FY19 Fiscal Plan as adjusted to include FY18, dollar change, percent change.	\$ 546.00	2.1	\$ 1,146.60
2/1/2018	Pizzo, Chris	Senior Manager	Prepare analysis of transitory cost savings presented in the third party model 1/8/18 compared to FY19 / FY18 Sabana files for agencies that submitted in Modulo for FY19 as part of FY19' review.	\$ 546.00	2.1	\$ 1,146.60
2/1/2018	Shupe, Bryan	Manager	Prepare analysis of Legal Bases for Emergency Medical Services Corps to present descriptions of the Agency's programs & their legal bases in order to asses for any potential discrepancies	\$ 507.00	0.8	\$ 405.60
2/1/2018	Shupe, Bryan	Manager	Prepared analysis for Emergency Medical Services Corps - Concept level review of the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB as part of the FY19 diligence process	\$ 507.00	1.6	\$ 811.20
2/1/2018	Shupe, Bryan	Manager	Perform analysis on agencies based on FY18 vs FY19 Transitory employee costs to assess reductions made to conform the FY19 solicitation to the Fiscal Plan	\$ 507.00	1.9	\$ 963.30
2/1/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle (Deloitte) to discuss intra-agency transfers prep for FY 17' budget analysis/comparison/analysis of proposed budget FY 18'.	\$ 429.00	0.4	\$ 171.60
2/1/2018	Valencia, Veronica	Senior Associate	Update transfers analysis to include requested intra-agency transfers from Dept. of Justice, Dept. of Correccions, PR Police Dept, Mental Health administration as required for analysis of budget of FY 18' to compare to budget in Fee 19'	\$ 429.00	1.8	\$ 772.20
2/1/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with R. Guerra (Hacienda) to discuss report provided with accounts in PRIFAS (classified as expired/non expired) & including date of last transaction, in response to request from EY.	\$ 585.00	1.0	\$ 585.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/2/2018	Doyle, John	Managing Director (MD)	Review revised Special Revenue Fund analysis required under Milestone #1 (as defined by FOMB, regarding inventory list of agencies) prior to submission, approval from OMB	\$ 585.00	0.3	\$ 175.50
2/2/2018	Doyle, John	Managing Director (MD)	Review C Pizzo (Deloitte) transitory payroll analysis to identify trends to be included in FY19 budget analysis.	\$ 585.00	0.4	\$ 234.00
2/2/2018	Doyle, John	Managing Director (MD)	Analyze diligence request from EY regarding FY19 Milestone #1 (as defined by FOMB, regarding inventory list of agencies) in order to draft email to OMB detailing budget related items to ensure understanding of compliance request.	\$ 585.00	0.5	\$ 292.50
2/2/2018	Doyle, John	Managing Director (MD)	Review budget analysis prepared by C. Pizzo (Deloitte) to understand trends in budget submissions to include in FY19 budget analysis.	\$ 585.00	0.5	\$ 292.50
2/2/2018	Doyle, John	Managing Director (MD)	Review J. Gabb (Deloitte) analysis of details for FY19 budget milestone #2 (fund details, activity status, balances) prior to submission to EY in response to milestone #2 (as defined by FOMB, regarding Special Revenue Funds) request.	\$ 585.00	0.6	\$ 351.00
2/2/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 analysis of SABANA prepared by J. Gabb (Deloitte) to check compliance with guidelines issued by the OMB for the current budget season.	\$ 585.00	0.7	\$ 409.50
2/2/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Sabana report provided by OMB to identify comments for initial discussion with J. Aponte (OMB) to identify key variances for consideration in FY19 budget analysis.	\$ 585.00	1.1	\$ 643.50
2/2/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to discuss FY19 Fiscal Plan model by agency, by fund, FY19 transitory savings analysis, executive orders to be implemented in the FY19 budget.	\$ 546.00	0.4	\$ 218.40
2/2/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to discuss FY19 budget due diligence presentation of questions to OMB/Agencies.	\$ 546.00	0.6	\$ 327.60
2/2/2018	Gabb, James	Senior Manager	Review FY18 vs FY19 Transitory employee costs model to analyze whether agency solicitations conform to the FY19 Budget instructions from OMB.	\$ 546.00	1.8	\$ 982.80
2/2/2018	Gabb, James	Senior Manager	Review analysis for Emergency Medical Services Corps for the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB as part of due diligence procedures FY19 budget.	\$ 546.00	1.8	\$ 982.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/2/2018	Pereira, Ravin	Manager	Call with C. Pizzo (Deloitte) to discuss FY19 budget due diligence presentation of questions to OMB/Agencies related to Department of Corrections.	\$ 507.00	0.5	\$ 253.50
2/2/2018	Pereira, Ravin	Manager	Update the questionnaire for the Firefighters agency, based on discussion with C. Pizzo (Deloitte) to include lead-ins sentences on an agency level as well as for each program, to send to OMB to obtain supporting documentation.	\$ 507.00	2.0	\$ 1,014.00
2/2/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to discuss FY19 Fiscal Plan model by agency, by fund, FY19 transitory savings analysis, executive orders to be implemented in the FY19 budget.	\$ 546.00	0.4	\$ 218.40
2/2/2018	Pizzo, Chris	Senior Manager	Call with R. Pereira (Deloitte) to discuss FY19 budget due diligence presentation of questions to OMB/Agencies related to Department of Corrections.	\$ 546.00	0.5	\$ 273.00
2/2/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to discuss FY19 budget due diligence presentation of questions to OMB/Agencies with respect to presentation to facilitate FY19 budget review.	\$ 546.00	0.6	\$ 327.60
2/2/2018	Pizzo, Chris	Senior Manager	Review analysis to the FY19 budget due diligence presentation of questions to OMB/Agencies related to Department of Corrections as part of FY19 review.	\$ 546.00	2.6	\$ 1,419.60
2/2/2018	Shupe, Bryan	Manager	Prepare analysis question listing for Emergency Medical Services Corps for "Child Abuse Line" and "Emergency Medical Services" program and reviewing the variances between the FY19 Solicitation against prior year budgets as part of the FY19 diligence process	\$ 507.00	1.2	\$ 608.40
2/2/2018	Shupe, Bryan	Manager	Prepare analysis for Emergency Medical Services Corps- "Emergency Medical Services" program reviewing the variances between the FY19 Solicitation against prior year budgets as part of the FY19 diligence process	\$ 507.00	1.3	\$ 659.10
2/2/2018	Shupe, Bryan	Manager	Prepare analysis for Emergency Medical Services Corps - "Child Abuse Line" program reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB as part of the FY19 diligence process	\$ 507.00	2.1	\$ 1,064.70
2/5/2018	Doyle, John	Managing Director (MD)	Review FY19 Budget Milestone #2 (as defined by FOMB, regarding Special Revenue Funds) letter from the FOMB to summarize issues in review with J Aponte (OMB)	\$ 585.00	0.3	\$ 175.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/5/2018	Doyle, John	Managing Director (MD)	Review Law 211 (early retirement program) documents related to retirement program to include considerations in FY19 budget templates to be utilized in FY19 review.	\$ 585.00	0.5	\$ 292.50
2/5/2018	Doyle, John	Managing Director (MD)	Review analysis for the 911 Services Governing Board prepared by J. Gabb (Deloitte) to identify trends to consider in FY19 budget analysis.	\$ 585.00	0.6	\$ 351.00
2/5/2018	Doyle, John	Managing Director (MD)	Participate in meeting with J Aponte (OMB) discuss open items related to Milestone #1 (as defined by FOMB, regarding inventory list of agencies) relating to FY19 budget work to understand plan for delivery to EY and FOMB.	\$ 585.00	0.6	\$ 351.00
2/5/2018	Doyle, John	Managing Director (MD)	Prepared responses to FY18 budget diligence questions related to capital spending for purpose of supporting Fiscal Plan development.	\$ 585.00	0.6	\$ 351.00
2/5/2018	Doyle, John	Managing Director (MD)	Review FY18 vs FY19 Transitory employee costs analysis prepared by J. Gabb (Deloitte) to assess whether agency solicitations conform to the FY19 Budget instructions from OMB.	\$ 585.00	1.3	\$ 760.50
2/5/2018	Doyle, John	Managing Director (MD)	Review updated Fiscal Plan to identify changes affecting budgetary measures to incorporate into FY19 review process.	\$ 585.00	1.3	\$ 760.50
2/5/2018	Gabb, James	Senior Manager	Updated model related to Payroll to provide comments on feedback related to modeling for payroll analysis file	\$ 546.00	1.0	\$ 546.00
2/5/2018	Gabb, James	Senior Manager	Documented analysis for 911 Services Governing Board (Agency 121) variances (specifically in concept 081) between the FY19 Solicitation against prior year budgets to generate questions for OMB to utilize in FY19 budget analysis.	\$ 546.00	1.2	\$ 655.20
2/5/2018	Gabb, James	Senior Manager	Analysis of the FY19 budget due diligence workpapers for the Emergency Disaster Relief (Agency 221) to provide comments / identify additional questions to provide for FY19 budget analysis.	\$ 546.00	2.5	\$ 1,365.00
2/5/2018	Gabb, James	Senior Manager	Analyze the updated listing of agencies whose budgets have been uploaded in Modulo with budget classifications of Solicitado, including agencies whose budgets have been classified as Recomendado.	\$ 546.00	2.6	\$ 1,419.60
2/5/2018	Pereira, Ravin	Manager	Call with C. Pizzo (Deloitte) to discuss the FY19 budget due diligence for the Fire Dept. agency, to obtain supporting documentation from OMB.	\$ 507.00	0.3	\$ 152.10

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/5/2018	Pereira, Ravin	Manager	Prepare questionnaire for the Police Dept., to highlight all identified anomalies between the FY18 vs FY19 budget for program "General Management/Administration."	\$ 507.00	2.7	\$ 1,368.90
2/5/2018	Pereira, Ravin	Manager	Update the questionnaire for the agency Fire Dept. of PR, based on the discussion with C. Pizzo (Deloitte), to include program level/agency level questions, for identified issues between the FY19-FY18 budget.	\$ 507.00	2.8	\$ 1,419.60
2/5/2018	Pereira, Ravin	Manager	Analyze changes between FY19/ FY18 budget for the Police Dept., segregating the data based on Programs, Concepts, Objects, to highlight major changes between the FY18 actuals vs the solicitation FY19 budget.	\$ 507.00	2.9	\$ 1,470.30
2/5/2018	Pizzo, Chris	Senior Manager	Prepare reconciliation of the FY19 Fiscal Plan Financial Projections per Page 37 of the Fiscal Plan published 1/24/18 to the FY19 Fiscal Plan excel model to identify changes related to the budget to be considered in FY19 review.	\$ 546.00	0.8	\$ 436.80
2/5/2018	Pizzo, Chris	Senior Manager	Prepare reconciliation of the Revised FY18 Fiscal Plan Financial Projections per Page 37 of the Fiscal Plan published 1/24/18 to the Revised FY18 Fiscal Plan excel model changes related to the budget to be considered in FY19 review.	\$ 546.00	0.8	\$ 436.80
2/5/2018	Pizzo, Chris	Senior Manager	Prepare a draft analysis of the reconciliation of the FY18 Fiscal Plan dated 7/14/17 to the FY18 Revised Fiscal Plan dated 1/24/18 to identify changes related to the budget to be considered in FY19 review.	\$ 546.00	2.5	\$ 1,365.00
2/5/2018	Pizzo, Chris	Senior Manager	Review analysis in progress of the reconciliation of the FY19 Fiscal Plan to the FY19 budget.	\$ 546.00	2.8	\$ 1,528.80
2/5/2018	Shupe, Bryan	Manager	Prepare analysis in Tableau related to Agency 121 (911 Services Governing Board) for variance analysis on year over year changes as part of FY19 budget review.	\$ 507.00	0.7	\$ 354.90
2/5/2018	Shupe, Bryan	Manager	Perform analysis for Agency 121 (911 Services Governing Board) for payroll (concept 001) to identify variances between the FY19 Solicitation against prior year budgets to generate questions as part of the FY19' budget review.	\$ 507.00	1.1	\$ 557.70
2/5/2018	Shupe, Bryan	Manager	Perform analysis for Agency 121 (911 Services Governing Board) - Concept 081 + 001 to identify variances between the FY19 Solicitation against prior year budgets to generate questions as part of the FY19' budget review.	\$ 507.00	1.2	\$ 608.40



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/5/2018	Valencia, Veronica	Senior Associate	Update master payroll roster to include December 2018 roster for Dept. of Corrections as downloaded from BvA (Budget vs. Actual) portal required for FY 18 budget analysis.	\$ 429.00	1.4	\$ 600.60
2/5/2018	Valencia, Veronica	Senior Associate	Analyze law 211 (early retirement program) to understand conditions/impact to include in payroll budget analysis.	\$ 429.00	1.4	\$ 600.60
2/5/2018	Valencia, Veronica	Senior Associate	Analyze payroll data for dept. of corrections including Dec 2018 roster from internal payroll transaction system (PBC), budget vs. actual analysis using GL 200 through November, RHUM data/analysis for July-October.	\$ 429.00	1.8	\$ 772.20
2/5/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review letter from AAFAF to the FOMB regarding the Government's efforts on accounts payable reporting in addition to the public employees attendance report to assist OMB in drafting a document to share with the FOMB.	\$ 585.00	0.6	\$ 351.00
2/5/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review letter from FOMB to Governor related to the revised budget process schedule in conjunction with review of document prepared by AAFAF "Fiscal Plan & FY18 Budget Reconciliation/ Approach to FY19 Budget Preparation".	\$ 585.00	0.8	\$ 468.00
2/5/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with O. Rodriguez (Hacienda), E. Aponte, O. Torres (KPMG) to discuss Hacienda's position regarding the payment of prior year debts.	\$ 585.00	1.9	\$ 1,111.50
2/6/2018	Doyle, John	Managing Director (MD)	Compare agency listings compiled by AAFAF and third party to combine for submission under Milestone #1 (as defined by FOMB, regarding inventory list of agencies) to the FOMB.	\$ 585.00	0.3	\$ 175.50
2/6/2018	Doyle, John	Managing Director (MD)	Review OMB letter related to FY18 updated forecasts to understand impact on FY19 budget estimates to include in FY19 analyses.	\$ 585.00	0.4	\$ 234.00
2/6/2018	Doyle, John	Managing Director (MD)	Review retirement information provided by OMB to include in the FY18, FY19 budget estimates.	\$ 585.00	0.5	\$ 292.50
2/6/2018	Doyle, John	Managing Director (MD)	Review Department of Health FY19 budget variance analysis prepared by J Gabb (OMB) for purpose of understanding budget submission as part of the FY19 budget analysis.	\$ 585.00	1.2	\$ 702.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/6/2018	Doyle, John	Managing Director (MD)	Meeting at Hacienda with J. Porepa, J. Santiambrogio (EY), J. Vazquez (Deloitte), M Tulla (FOMB), O Rodriguez (Hacienda), A. Mendez, B. Fernandez(AAFAP), E. Aponte (KPMG) to discuss open FY18 A/P, budget reappropriation issues.	\$ 585.00	1.5	\$ 877.50
2/6/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss FY19 budget Milestone #2 (as defined by FOMB, regarding Special Revenue Funds) issues/next steps for submission to EY.	\$ 585.00	1.6	\$ 936.00
2/6/2018	Gabb, James	Senior Manager	Analyze OMB variances in General Fund baseline expenses in preparation for a discussion with O. Guzman, J. Aponte (OMB) related to OMB's delivery of an updated estimate of baseline expenses for FY19 for use in developing Fiscal Plan 2.0.	\$ 546.00	1.1	\$ 600.60
2/6/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte) to discuss the status update provided by J. Roa (OMB) regarding the list of (8) outstanding items needed for FY19 payroll analysis.	\$ 546.00	1.3	\$ 709.80
2/6/2018	Gabb, James	Senior Manager	Prepare analysis template to identify FY18 approved budget versus FY19 Solicitation variances for Puerto Rico Health Insurance Administration (Agency 187)	\$ 546.00	1.6	\$ 873.60
2/6/2018	Gabb, James	Senior Manager	Analyze the FY19 budget due diligence workpapers for the Department of Health (Agency 071) to provide comments/ identify additional questions to provide to OMB as part of FY19 budget review.	\$ 546.00	2.2	\$ 1,201.20
2/6/2018	Pereira, Ravin	Manager	Call with C. Pizzo (Deloitte) to discuss FY19 budget due diligence for the Police Department Agency, to obtain supporting documentation from OMB.	\$ 507.00	0.2	\$ 101.40
2/6/2018	Pereira, Ravin	Manager	Call with C. Pizzo (Deloitte) to discuss FY19 budget vs FY18 actuals due diligence for the Police Department Agency, to obtain supporting documentation from OMB.	\$ 507.00	0.5	\$ 253.50
2/6/2018	Pereira, Ravin	Manager	Update the questionnaire for the Puerto Rico Natural Guard, based on the discussion with C. Pizzo (Deloitte), to include Object level questions related to object "Salaries- Regular Employees", "Salaries-Positions of Trust", "Salaries- Transitory Positions", for identified issues between the FY19-FY18 budget.	\$ 507.00	1.3	\$ 659.10
2/6/2018	Pereira, Ravin	Manager	Update the questionnaire for the agency Police Dept., to include Concept level questions, for identified anomalies between the FY19-FY18 budget, to request supporting documentation from OMB.	\$ 507.00	1.8	\$ 912.60

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Date	Professional	Level	Description	Rate	Hours	Fees
2/6/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the Puerto Rico National Guard., to highlight identified issues between the FY18 vs FY19 budget for the concepts "Payroll/Related Expenses", Rent/Utilities", "Purchased Services", as well as object level.	\$ 507.00	1.9	\$ 963.30
2/6/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19/ FY18 budget for the Puerto Rico National Guard, segregating the data based on Program "Security/Conservation of Military Services", to highlight major changes between the FY18 actuals vs the forecasted FY19 budget.	\$ 507.00	2.6	\$ 1,318.20
2/6/2018	Pizzo, Chris	Senior Manager	Update a FY19 budget due diligence analysis for the Police Department (Agency 040), including additional comments / additional questions.	\$ 546.00	0.2	\$ 109.20
2/6/2018	Pizzo, Chris	Senior Manager	Call with R. Pereira (Deloitte) to discuss FY19 budget due diligence for the Police Department to identify next steps in preparation FY19 budget review.	\$ 546.00	0.2	\$ 109.20
2/6/2018	Pizzo, Chris	Senior Manager	Analyze the letter dated 2/5/18 to Governor Rosselló from J. Carrion III (FOMB) regarding required changes to the FY19 Fiscal Plan to include for consideration in FY19 review.	\$ 546.00	0.3	\$ 163.80
2/6/2018	Pizzo, Chris	Senior Manager	Status update call, including C. Young, J. Doyle, T. Hurley, V. Soran, J. Gabb, D. Carey to inform the team of the reconciliation of FY19 Fiscal Plan to the FY19 Budget, to enable sharing of information across work streams / avoid potential duplication of efforts access work streams.	\$ 546.00	0.5	\$ 273.00
2/6/2018	Pizzo, Chris	Senior Manager	Call with R. Pereira (Deloitte) to discuss updates to the FY19 budget due diligence plan for the Police Department Agency as part of FY19 review.	\$ 546.00	0.5	\$ 273.00
2/6/2018	Pizzo, Chris	Senior Manager	Update draft analysis of the reconciliation of the FY18 Fiscal Plan dated 7/14/17 to the FY18 Revised Fiscal Plan dated 1/24/18 to include additional changes noted in revised version.	\$ 546.00	0.8	\$ 436.80
2/6/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte) to discuss the status update provided by J. Roa (OMB) on the list of eight outstanding items related to payroll to identify next steps in gathering the required information for milestone reporting.	\$ 546.00	1.3	\$ 709.80

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**February 1, 2018 through May 31, 2018**

***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/6/2018	Pizzo, Chris	Senior Manager	Perform analysis of the FY19 budget due diligence analyses for the Police Department (Agency 040), to include additional questions/comments.	\$ 546.00	2.3	\$ 1,255.80
2/6/2018	Shupe, Bryan	Manager	Drafted additional questions based on variances identified in analysis performed on Agency 187 - (Puerto Rico Health Insurance Administration) for spending category #006 (Professional Services) for the purpose of preparing the FY19 Budget review.	\$ 507.00	1.0	\$ 507.00
2/6/2018	Shupe, Bryan	Manager	Analyze key variances in Agency 121 - 911 Services Governing Board for spending category #004 (Donations and Subsidies) to generate questions for OMB as part of FY19' due diligence process.	\$ 507.00	1.1	\$ 557.70
2/6/2018	Shupe, Bryan	Manager	Prepare analysis to document variances noted in analysis performed for Agency 187 - (Puerto Rico Health Insurance Administration) across spending categories to generate questions for OMB for the purpose of preparing the FY19 Budget review.	\$ 507.00	1.2	\$ 608.40
2/6/2018	Shupe, Bryan	Manager	Drafted additional questions based on variances identified in analysis performed on Agency 187 - (Puerto Rico Health Insurance Administration) for spending category #001 (Payroll) for the purpose of preparing the FY19 Budget review.	\$ 507.00	1.3	\$ 659.10
2/6/2018	Shupe, Bryan	Manager	Prepare analysis file for variance review related to FY18 budget analysis versus FY19 Solicitation to review Agency 187 - (Puerto Rico Health Insurance Administration) to identify questions as part of FY19 due diligence process.	\$ 507.00	1.6	\$ 811.20
2/6/2018	Shupe, Bryan	Manager	Draft additional questions based on variances identified in spend analysis performed on Agency 187 - (Puerto Rico Health Insurance Administration) to facilitate the FY19 Budget review.	\$ 507.00	1.8	\$ 912.60
2/6/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include variance columns to show changes between FY 18' and Fee 19' budgets to utilize in budget analysis.	\$ 429.00	1.1	\$ 471.90
2/6/2018	Valencia, Veronica	Senior Associate	Create payroll analysis template to showcase key data (budget vs actual vs recorded amounts vs reported amounts) to include in FY 19' budget analysis.	\$ 429.00	2.9	\$ 1,244.10

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/6/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Analyze letter from FOMB (Financial Oversight Board) to the Governor with the revised guidelines in preparation to Participate in meeting with OMB with Milestone #2 (as defined by FOMB, regarding Special Revenue Funds) submission due February 23, 2018.	\$ 585.00	0.8	\$ 468.00
2/6/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with O. Rodriguez, R. Guerra (Hacienda), J. Santambrogio, J. Porepa (EY), A. Mendez, B. Fernandez (AAFAF), C. Vazquez (BDO), M. Tulla (FOMB), J. Doyle (Deloitte) to discuss reconciliation of the FOMB position on the payment/record of prior years accounts payable with Hacienda's position.	\$ 585.00	1.5	\$ 877.50
2/7/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss impact of the FOMB letter on the FY19 Budget process as part of the FY19 review.	\$ 585.00	0.3	\$ 175.50
2/7/2018	Doyle, John	Managing Director (MD)	Review letter from the FOMB to J. Marrero (OMB) regarding compliance with Fiscal Plan submission for purpose of understanding impact on FY19 budgets.	\$ 585.00	0.4	\$ 234.00
2/7/2018	Doyle, John	Managing Director (MD)	Review the FY18 Component Unit analysis for purpose of preparing diligence response to EY/OMB	\$ 585.00	0.4	\$ 234.00
2/7/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb (Deloitte) to discuss status of due diligence progress on the FY19 agency budgets including go forward planning.	\$ 585.00	0.6	\$ 351.00
2/7/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo (Deloitte) to discuss status of due diligence progress on the FY19 agency budgets including go forward planning.	\$ 585.00	0.6	\$ 351.00
2/7/2018	Doyle, John	Managing Director (MD)	Review the FY19 budget due diligence workpapers for the Emergency Disaster Relief (Agency 021) prepared by J Gabb (Deloitte) to identify additional comments/questions.	\$ 585.00	1.1	\$ 643.50
2/7/2018	Gabb, James	Senior Manager	Prepare analysis file for variance review related to FY18 budget analysis versus FY19 Solicitation to review Puerto Rico Medical Services Administration (Agency 090)	\$ 546.00	0.4	\$ 218.40
2/7/2018	Gabb, James	Senior Manager	Meeting with J. Doyle (Deloitte) to discuss status of due diligence progress on the FY19 agency budgets to incorporate in work stream workplan.	\$ 546.00	0.6	\$ 327.60
2/7/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte), J. Roa-Martinez (OMB) to discuss the status of the list of funds including fund group / fund codes for proper grouping in FY19 budget analysis.	\$ 546.00	1.3	\$ 709.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/7/2018	Gabb, James	Senior Manager	Analyze the FY19 budget due diligence workpapers for the 9-1-1 Services Governing Board including analyses questions for the agency / OMB manager in preparation for due diligence process as part of the FY 19 budget analysis.	\$ 546.00	1.8	\$ 982.80
2/7/2018	Pereira, Ravin	Manager	Call with C. Pizzo (Deloitte) to discuss FY19 budget due diligence for the Fire Department Agency, to obtain supporting documentation from OMB.	\$ 507.00	0.8	\$ 405.60
2/7/2018	Pereira, Ravin	Manager	Update questionnaire for the agency Emergency Management, Disaster Administration, per discussion with C. Pizzo, to include Object level questions for objects "non Distributed Allocations", "Salaries-Regular Positions", "Professional/Advisory Services", between the FY19-FY18 budget.	\$ 507.00	2.0	\$ 1,014.00
2/7/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the Emergency Management, Disaster Administration, to highlight identified issues between the FY18 vs FY19 budget, for concepts "Payroll/Related Expenses", "Purchased Services", "Professional Services".	\$ 507.00	2.5	\$ 1,267.50
2/7/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19/ FY18 budget for the Emergency Management, Disaster Administration, segregating the data based on Programs, Concepts, Objects, to highlight major changes between the FY18 actuals vs the Solicited FY19 budget.	\$ 507.00	2.8	\$ 1,419.60
2/7/2018	Pizzo, Chris	Senior Manager	Draft email to J. Aponte (OMB) to include cover language for delivery of Milestone 1 (as defined by FOMB, regarding inventory list of agencies) requirements to AAFAF.	\$ 546.00	0.4	\$ 218.40
2/7/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle (Deloitte) to discuss status of due diligence progress on the FY19 agency budgets including go forward planning.	\$ 546.00	0.6	\$ 327.60
2/7/2018	Pizzo, Chris	Senior Manager	Draft outline of factors to be considered in the FY19 budget due diligence analysis including Executive Orders, OMB instructions to agencies.	\$ 546.00	0.6	\$ 327.60
2/7/2018	Pizzo, Chris	Senior Manager	Call with R. Pereira (Deloitte) to discuss FY19 budget due diligence for the Fire Department Agency to identify status/next steps.	\$ 546.00	0.8	\$ 436.80
2/7/2018	Pizzo, Chris	Senior Manager	Research FY18 budget workpapers related to funds under the custody of OMB to provide answers to questions from EY related to budgeted costs.	\$ 546.00	1.3	\$ 709.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/7/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte), J. Roa-Martinez (OMB) to discuss the status of the list of funds including fund group / fund codes to include in FY19 review.	\$ 546.00	1.3	\$ 709.80
2/7/2018	Pizzo, Chris	Senior Manager	Perform analysis on FY19 budget due diligence for the Fire Department to include additional questions/comments for consideration in FY19 review.	\$ 546.00	1.6	\$ 873.60
2/7/2018	Shupe, Bryan	Manager	Perform analysis of FY18 approved budget versus FY19 Solicitation for Agency 090 - (Puerto Rico Medical Services Administration) to identify changes to FY19 to compare to expected changes as part of FY19 budget review.	\$ 507.00	0.4	\$ 202.80
2/7/2018	Shupe, Bryan	Manager	Meeting wit R. Pereira (Deloitte) to discuss variance analysis (including approach on depth of analysis) to show relationships as it relates to headcount for payroll budgets.	\$ 507.00	0.6	\$ 304.20
2/7/2018	Shupe, Bryan	Manager	Draft additional questions based on variances identified in analysis performed on Agency 187 - (Puerto Rico Health Insurance Administration) for spending category #081 (Non-distributed Allocations) for the purpose of preparing the FY19 Budget review.	\$ 507.00	1.1	\$ 557.70
2/7/2018	Shupe, Bryan	Manager	Draft additional questions based on variances identified in analysis performed on Agency 90 - (Puerto Rico Health Insurance Administration) for spending "Capital Improvements Program" for the purpose of preparing the FY19 Budget review.	\$ 507.00	1.4	\$ 709.80
2/7/2018	Shupe, Bryan	Manager	Draft additional questions based on variances identified in analysis performed on Agency 90 - (Puerto Rico Health Insurance Administration) for spending category #001 (Payroll) for the purpose of preparing the FY19 Budget review.	\$ 507.00	1.9	\$ 963.30
2/7/2018	Shupe, Bryan	Manager	Draft additional questions based on variances identified in analysis performed on Agency 90 - (Puerto Rico Health Insurance Administration) for spending in "Other Expenses" for the purpose of preparing the FY19 Budget review.	\$ 507.00	2.1	\$ 1,064.70
2/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Research the Governmental Accounting, Auditing, Financial Reporting (Blue Book) on bases of accounting/expenditure/liability recognition by governmental entities as requested by J. Marrero to be discussed with the FOMB.	\$ 585.00	0.6	\$ 351.00



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Analyze AICPA Audit & Accounting Guide on bases of accounting/expenditure/liability recognition by governmental entities to compare to GASB Codification as requested by J. Marrero (OMB) to be discussed with the FOMB.	\$ 585.00	1.1	\$ 643.50
2/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Analyze Governmental Accounting Standards Board (GASB) Accounting Pronouncement on bases of liability recognition by governmental entities as requested by J. Marrero (OMB) to be discussed with the FOMB.	\$ 585.00	1.6	\$ 936.00
2/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Perform analysis within Technical Library on bases of accounting/expenditure/liability recognition by governmental entities to include in accounting/expenditure/liability report as requested by J. Marrero (OMB) to be utilized in discussion with the FOMB.	\$ 585.00	1.7	\$ 994.50
2/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Analyze Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting Financial Reporting on bases of accounting/expenditure by governmental entities as requested by J. Marrero (OMB) to be discussed with the FOMB.	\$ 585.00	2.1	\$ 1,228.50
2/8/2018	Doyle, John	Managing Director (MD)	Review Office of Governor budget reappropriation request to incorporate budget appropriation requests into FY19 budget analysis.	\$ 585.00	0.2	\$ 117.00
2/8/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Puerto Rico Medical Services Administration budget analysis prepared by J. Gabb (Deloitte) for purpose of understanding FY19 budget request for the FY19 budget analysis.	\$ 585.00	0.3	\$ 175.50
2/8/2018	Doyle, John	Managing Director (MD)	Review Parole Board transfer requests to incorporate budget appropriation requests into FY19 budget analysis.	\$ 585.00	0.3	\$ 175.50
2/8/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Emergency Disaster Relief (Agency 021) budget analysis to identify additional questions regarding key variances as part of the FY19 diligence process.	\$ 585.00	0.4	\$ 234.00
2/8/2018	Doyle, John	Managing Director (MD)	Review updated FY19 Fiscal Plan projection reconciliation prepared by C. Pizzo (Deloitte) comparing the 1/24/18 version of the Fiscal Plan to the Fiscal Plan FY19 excel model developed by third party. for purpose of reviewing budget submission.	\$ 585.00	0.5	\$ 292.50



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/8/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Department of Education (Agency 081) budget analysis prepared by J. Gabb (Deloitte) to identify key variances between fiscal years for discussion with OMB managers.	\$ 585.00	0.6	\$ 351.00
2/8/2018	Doyle, John	Managing Director (MD)	Review FY19 budget analysis comparing solicitation versus recommendations by OMB to identify discussion points for meeting with J. Aponte (OMB).	\$ 585.00	0.6	\$ 351.00
2/8/2018	Doyle, John	Managing Director (MD)	Review Agency level FY19 Budget data from OMB system (Modulo) incorporating FY18 budget, FY19 Solicited & Recommended data for purpose of understanding differences to proposed budget guidelines provided by the OMB.	\$ 585.00	0.9	\$ 526.50
2/8/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Fire Department budget analysis prepared by C. Pizzo (Deloitte) as part of the FY19 budget review.	\$ 585.00	1.1	\$ 643.50
2/8/2018	Doyle, John	Managing Director (MD)	Review of FY19 solicitations versus recommendations by agency for the purpose of compiling list of significant variances to discuss with OMB managers.	\$ 585.00	1.1	\$ 643.50
2/8/2018	Doyle, John	Managing Director (MD)	Review OMB SABANA FY18 to FY19 variance analysis to prepare questions/issues to consider in review of FY19 budgeting process.	\$ 585.00	1.4	\$ 819.00
2/8/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo, R. Pereira, V. Valencia, B. Shupe (Deloitte) to discuss payroll analysis including sources of information / presentation to include to show relationships as it relates to headcount / payroll budgets.	\$ 546.00	1.1	\$ 600.60
2/8/2018	Gabb, James	Senior Manager	Prepare analysis file for variance review related to FY18 budget analysis versus FY19 Solicitation to review Agency Department of Education (081).	\$ 546.00	1.2	\$ 655.20
2/8/2018	Gabb, James	Senior Manager	Update the FY19 due diligence tracking list to reflect the agencies for which initial due diligence questions have been prepared to monitor analysis completion status.	\$ 546.00	1.3	\$ 709.80
2/8/2018	Pereira, Ravin	Manager	Call with C. Pizzo (Deloitte) to discuss the FY19 budget due diligence for the Emergency Disaster Relief (Agency 021) to obtain supporting documentation from OMB.	\$ 507.00	0.7	\$ 354.90
2/8/2018	Pereira, Ravin	Manager	Meeting with J. Gabb, V. Veronica, C. Pizzo, B. Shupe (Deloitte) to discuss payroll analysis including sources of information, data tables, relationships between different sources of data, as it relates to headcount, payroll budgets.	\$ 507.00	1.1	\$ 557.70

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/8/2018	Pereira, Ravin	Manager	Update questionnaire for the agency National Guard Institutional Trust, based on the discussion with C. Pizzo, to include Object level questions for objects "Professional/Advisory Services with Retentions", "Subsidies/Donations", for identified issues between the FY19-FY18 budget.	\$ 507.00	1.8	\$ 912.60
2/8/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19/ FY18 budget for the National Guard Institutional Trust, segregating the data based on Programs, Concepts, Objects, to highlight major changes between the FY18 actuals vs the Solicited FY19 budget.	\$ 507.00	2.3	\$ 1,166.10
2/8/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the National Guard Institutional Trust, to highlight issues between the FY18 vs FY19 budget on a program, concept as well as object level, to obtain supporting documentation from OMB, to provide to E&Y.	\$ 507.00	2.9	\$ 1,470.30
2/8/2018	Pizzo, Chris	Senior Manager	Update the FY19 tracking list of agency due diligence analyses to reflect the agencies for which initial due diligence questions have been prepared.	\$ 546.00	0.2	\$ 109.20
2/8/2018	Pizzo, Chris	Senior Manager	Analyze list of agencies whose budgets have been included in the government's Modulo system that contain the budget classifications Solicitado, Recomendado.	\$ 546.00	0.2	\$ 109.20
2/8/2018	Pizzo, Chris	Senior Manager	Prepare updated draft email to J. Aponte (OMB) to include cover language for delivery of Milestone 1 (as defined by FOMB, regarding inventory list of agencies) requirements to AAFAF.	\$ 546.00	0.2	\$ 109.20
2/8/2018	Pizzo, Chris	Senior Manager	Update analysis of the FY19 budget due diligence for the Fire Department (Agency 042) to include comments/additional questions.	\$ 546.00	0.4	\$ 218.40
2/8/2018	Pizzo, Chris	Senior Manager	Analyze of the FY19 budget due diligence for the Emergency Disaster Relief (Agency 021), to include comments/additional questions.	\$ 546.00	0.5	\$ 273.00
2/8/2018	Pizzo, Chris	Senior Manager	Call with R. Pereira (Deloitte) to discuss the FY19 budget due diligence for the Emergency Disaster Relief (Agency 021) to identify next steps.	\$ 546.00	0.7	\$ 382.20
2/8/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb, R. Pereira, V. Valencia, B. Shupe (Deloitte) to discuss payroll analysis including sources of information / presentation to include to show relationships as it relates to headcount / payroll budgets.	\$ 546.00	1.1	\$ 600.60

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/8/2018	Shupe, Bryan	Manager	Update transfer file analysis to include ability to pull transfers that have been approved by OMB.	\$ 507.00	0.8	\$ 405.60
2/8/2018	Shupe, Bryan	Manager	Draft additional questions based on variances identified in analysis performed on Agency 90 - (Puerto Rico Health Insurance Administration) for spending category #081 (Non-distributed allocations) for the purpose of preparing the FY19 Budget review.	\$ 507.00	1.1	\$ 557.70
2/8/2018	Shupe, Bryan	Manager	Meeting with J. Gabb, R. Pereira, C. Pizzo, V. Valencia (Deloitte) to discuss payroll analysis including sources of information with presentation to include to show relationships as it relates to headcount for payroll budgets.	\$ 507.00	1.1	\$ 557.70
2/8/2018	Shupe, Bryan	Manager	Perform analysis of FY18 approved budget versus FY19 Solicitation for Agency 081 - (Dept. of Education) to identify changes to FY19 to compare to expected changes as part of FY19 budget review.	\$ 507.00	1.3	\$ 659.10
2/8/2018	Shupe, Bryan	Manager	Updated analysis for Agency 187 - (Puerto Rico Health Insurance Administration) - to include agency level review of the variances between the FY19 Solicitation against prior year budgets.	\$ 507.00	1.3	\$ 659.10
2/8/2018	Shupe, Bryan	Manager	Update analysis for Agency 187 - (Puerto Rico Health Insurance Administration) - to determine if program related changes were also material in causing variances between the FY19 Solicitation against prior year budgets.	\$ 507.00	1.4	\$ 709.80
2/8/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include analysis of bonuses in FY 18 to analyze against FY 19 bonuses budgeted.	\$ 429.00	0.7	\$ 300.30
2/8/2018	Valencia, Veronica	Senior Associate	Prepare analysis on Administration of Health Insurance roster as obtained from PBC site - identify additional information needed in preparation for meeting with J. Doyle (Deloitte).	\$ 429.00	0.9	\$ 386.10
2/8/2018	Valencia, Veronica	Senior Associate	Meeting with J. Gabb, R. Pereira, C. Pizzo, B. Shupe (Deloitte) to discuss payroll analysis including sources of information and presentation to include to show relationships as it relates to headcount and payroll budgets.	\$ 429.00	1.1	\$ 471.90
2/8/2018	Valencia, Veronica	Senior Associate	Analyze third party tracker of roster submission to compare information in tracker to PBC site to check accuracy and identify follow-up questions for missing information	\$ 429.00	1.2	\$ 514.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/8/2018	Valencia, Veronica	Senior Associate	Perform analysis on optional retirement program as issued by OMB to identify qualifications/exclusion/applicability to include for consideration in payroll budget analysis.	\$ 429.00	2.1	\$ 900.90
2/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with O. Rodriguez (Hacienda), J. Sierra, J. Doyle, H. Marquez (Deloitte) to discuss technical memo on expenditure recognition with O. Rodriguez (Hacienda) in preparation to submit to the FOMB.	\$ 585.00	0.3	\$ 175.50
2/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, H. Marquez, J. Sierra (Deloitte) to prepare for a call with O. Rodriguez (Hacienda) regarding a technical memo on expenditure recognition as requested by O. Rodriguez (Hacienda) and J. Marrero (OMB) to be submitted to the FOMB.	\$ 585.00	0.8	\$ 468.00
2/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, H. Marquez, J. Sierra (Deloitte) to begin drafting key points to include in technical memo on expenditure recognition as requested by O. Rodriguez (Hacienda) and J. Marrero (OMB) to be submitted to the FOMB.	\$ 585.00	0.8	\$ 468.00
2/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review draft plan as prepared by OMB to collect information from agencies in response to Milestone 2 requirements (per FOMB, regarding Special Revenue Funds) to provide feedback on approach.	\$ 585.00	1.9	\$ 1,111.50
2/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Analyze Commonwealth Fiscal Plan in preparation for a meeting with OMB to discuss the Fiscal Plan implications on the FY19 budget.	\$ 585.00	2.0	\$ 1,170.00
2/9/2018	Doyle, John	Managing Director (MD)	Review Other Income Fund reconciliation prepared by J Gabb (Deloitte) for purposes of supporting response to EY FY19 budget diligence questions.	\$ 585.00	0.3	\$ 175.50
2/9/2018	Doyle, John	Managing Director (MD)	Review FY18 OSDEC budget transfer requests to incorporate budget appropriation requests into FY19 budget analysis	\$ 585.00	0.4	\$ 234.00
2/9/2018	Doyle, John	Managing Director (MD)	Review updated PAYGO analysis provided by the OMB for purposes of reconciling FY18/FY19 to Fiscal Plan.	\$ 585.00	0.4	\$ 234.00
2/9/2018	Doyle, John	Managing Director (MD)	Draft response for the OMB related reconciliation item from FY18 for submission to EY diligence request.	\$ 585.00	0.4	\$ 234.00
2/9/2018	Doyle, John	Managing Director (MD)	Call with J. Porepa (EY) to discuss status of open FY18 budget diligence questions to identify next steps for submission.	\$ 585.00	0.4	\$ 234.00

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Date	Professional	Level	Description	Rate	Hours	Fees
2/9/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 National Guard (Agency 043) budget analysis prepared by C. Pizzo (Deloitte) as part of the FY19 review procedures.	\$ 585.00	0.5	\$ 292.50
2/9/2018	Doyle, John	Managing Director (MD)	Review FY19 Parole Board budget variance analysis compiled by C. Pizzo (Deloitte) as part of the FY19 budget diligence procedures.	\$ 585.00	0.5	\$ 292.50
2/9/2018	Doyle, John	Managing Director (MD)	Review FY18 Parole Board payroll budget transfer requests to incorporate budget appropriation requests into FY19 budget analysis.	\$ 585.00	0.5	\$ 292.50
2/9/2018	Doyle, John	Managing Director (MD)	Analyze financial implications for upcoming budget year as it relates to encumbrances per Draft response for the OMB related reconciliation item from FY18 to be submitted to EY per EY diligence request, as request from J Marrero (OMB).	\$ 585.00	0.5	\$ 292.50
2/9/2018	Doyle, John	Managing Director (MD)	Review updated FY18/FY19 budget analysis in preparation of meeting with J. Aponte (OMB) to discuss findings on initial agency submissions.	\$ 585.00	0.6	\$ 351.00
2/9/2018	Doyle, John	Managing Director (MD)	Review FY19 budget analysis comparing FY18 approved budget (updated to reflect post transfers/deployment) to analyze change in FY19 submission by agency.	\$ 585.00	0.7	\$ 409.50
2/9/2018	Doyle, John	Managing Director (MD)	Review Department of Families FY18 budget transfer requests to incorporate budget appropriation requests into FY19 budget analysis.	\$ 585.00	0.7	\$ 409.50
2/9/2018	Gabb, James	Senior Manager	Update PR Budget Pro Forma file listing 128 agencies sorted by year-over-year variance to identify agencies requiring increased analysis.	\$ 546.00	1.6	\$ 873.60
2/9/2018	Pereira, Ravin	Manager	Update the questionnaire for the agency Institute of Forensic Science to include Object level questions, for identified issues between the FY19-FY18 budget, to send to OMB for review.	\$ 507.00	1.8	\$ 912.60
2/9/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19/ FY18 budget for the Institute of Forensic Science, segregating the data based on Programs, Concepts, Objects, to highlight major changes between the FY18 actuals vs the forecasted FY19 budget.	\$ 507.00	2.3	\$ 1,166.10
2/9/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the Institute of Forensic Science, to highlight identified issues between the FY18 vs FY19 budget on a program, concept as well as object level, to obtain supporting documentation from OMB, to provide to E&Y.	\$ 507.00	2.9	\$ 1,470.30

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/9/2018	Pizzo, Chris	Senior Manager	Draft status report regarding initial variance analysis completed on 14 agencies for tracking of project progress/completion.	\$ 546.00	0.4	\$ 218.40
2/9/2018	Pizzo, Chris	Senior Manager	Perform analysis of the FY19 budget due diligence for the National Guard (Agency 043), including comments / additional questions.	\$ 546.00	0.7	\$ 382.20
2/9/2018	Pizzo, Chris	Senior Manager	Update analysis of the FY19 budget due diligence for the Emergency Disaster Relief to include additional questions as part of FY19 review.	\$ 546.00	0.9	\$ 491.40
2/9/2018	Shupe, Bryan	Manager	Develop methodology to be used to extract analysis from various Payroll reports as a basis for payroll variance analysis of FY19 agency solicitations.	\$ 507.00	0.7	\$ 354.90
2/9/2018	Shupe, Bryan	Manager	Update payroll analysis file to compare preliminary RHUM to Internal Payroll Transaction System (PBC) roster information as part of FY19 budget review	\$ 507.00	1.2	\$ 608.40
2/9/2018	Shupe, Bryan	Manager	Update PR Budget Pro Forma file of 128 agencies sorted by year-over-year variance used to select agencies for increased analysis as part of FY19 diligence process.	\$ 507.00	1.4	\$ 709.80
2/9/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include information on the sources utilized to populate data to improve clarity in data produced.	\$ 429.00	1.9	\$ 815.10
2/9/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to pull data from RHUM headcount information obtained from HR system to compare to headcount information obtained from PBC system.	\$ 429.00	2.1	\$ 900.90
2/9/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include comparison of Medicare, workers compensation, vacation, bonus to show variances in FY 18 vs FY 19 budget for benefits.	\$ 429.00	2.1	\$ 900.90
2/9/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include data from payroll roster obtained from J. Roa (OMB) to include in budget analysis	\$ 429.00	2.4	\$ 1,029.60
2/9/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with M. Fritz, J. Sierra, J. Doyle (Deloitte) to discuss request from J. Marrero (OMB) regarding issuing a report on the application of accounting principles to be shared with the FOMB.	\$ 585.00	0.6	\$ 351.00
2/9/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with M. Negron (OMB) to discuss training protocol for Deloitte team on Budget Modulo system to extract real time data/report to assist in FY19 review.	\$ 585.00	0.9	\$ 526.50
2/9/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Draft report on the application of accounting pronouncements as requested by J. Marrero (OMB).	\$ 585.00	1.7	\$ 994.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/9/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Analyze guidance related to engagements to report on the application of accounting principles in response to request from OMB in preparation for technical accounting memo.	\$ 585.00	2.2	\$ 1,287.00
2/12/2018	Doyle, John	Managing Director (MD)	Review letter from the FOMB letter regarding Title 3 fees + re-appropriations from FY18 budget prior to meeting with OMB.	\$ 585.00	0.3	\$ 175.50
2/12/2018	Doyle, John	Managing Director (MD)	Review 2/9/18 updated schedule of \$1 billion hurricane disaster spending to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 585.00	0.3	\$ 175.50
2/12/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to discuss FOMB letter regarding Title 3 fees impact on FY18 budget re-appropriations.	\$ 585.00	0.4	\$ 234.00
2/12/2018	Doyle, John	Managing Director (MD)	Review GPR RHUM system headcount analysis prepared by C. Pizzo (Deloitte) to identify/understand variances to rosters compiled by agencies as part of FY19 budget process.	\$ 585.00	0.4	\$ 234.00
2/12/2018	Doyle, John	Managing Director (MD)	Review analysis provided by OMB of actual spending / encumbrances through 12/31/17 with FY18 year end projections compared to FY18 budget to utilize in FY19 budget review.	\$ 585.00	0.4	\$ 234.00
2/12/2018	Doyle, John	Managing Director (MD)	Review payroll analysis compiled from RHUM system to identify variances to amounts submitted by agencies as part of FY19 budget process.	\$ 585.00	0.5	\$ 292.50
2/12/2018	Doyle, John	Managing Director (MD)	Review PR National Guard budget reappropriation request to incorporate budget appropriation requests into FY19 budget analysis.	\$ 585.00	0.6	\$ 351.00
2/12/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo (Deloitte) to research question posed by EY / Conway related to the FY18 budget item of \$445 million related to the net deficit of the component units.	\$ 585.00	0.7	\$ 409.50
2/12/2018	Doyle, John	Managing Director (MD)	Review email inquiry from A. Mendez (AAFAF) pertaining to agency details required under Milestone #1(as defined by FOMB, regarding inventory list of agencies) to draft edits to share with J. Aponte (OMB), A Mendez (AAFAF).	\$ 585.00	0.7	\$ 409.50



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/12/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Forensic Science (Agency 189) and National Guard Institutional Trust (Agency 138) budget analysis prepared by C Pizzo (Deloitte) for purpose understanding changes for discussion with OMB as part of FY19 review.	\$ 585.00	0.9	\$ 526.50
2/12/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo, V. Valencia (Deloitte) to discuss status update of FY19 budget analysis for the agencies that are in process / complete for project planning/execution analyses.	\$ 546.00	0.6	\$ 327.60
2/12/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte) to discuss overall status update of the budget work stream team to provide update to J. Doyle.	\$ 546.00	0.6	\$ 327.60
2/12/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte) to analyze question posed by EY / Conway related to the FY18 budget item of \$445 million related to the net deficit of the component units.	\$ 546.00	0.7	\$ 382.20
2/12/2018	Gabb, James	Senior Manager	Analyze the FY19 budget due diligence workpapers for the Institute of Forensic Science (Agency 189) to provide comments/ identify additional questions.	\$ 546.00	2.4	\$ 1,310.40
2/12/2018	Pereira, Ravin	Manager	Update Institute of Puerto Rico National Guards questionnaire to include considerations for the Executive Order Mandates to utilize in FY 19' budget analysis.	\$ 507.00	0.5	\$ 253.50
2/12/2018	Pereira, Ravin	Manager	Update Institute of Forensic Science questionnaire to include considerations for the Executive Order Mandates to utilize in FY 19' budget analysis.	\$ 507.00	0.6	\$ 304.20
2/12/2018	Pereira, Ravin	Manager	Update the questionnaire for the General Court of Justice, to include questions related to the Executive order, to request supporting documentation from OMB.	\$ 507.00	0.8	\$ 405.60
2/12/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the General Court of Justice, to document identified issues between the FY18 vs FY19 budget, for concepts 003 (Purchased Service), 007 (Other expenses), to obtain supporting documentation from OMB.	\$ 507.00	1.2	\$ 608.40
2/12/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19 Recommended budget, FY18 Solicitation budget for the Dept. of Justice based on Programs, Concepts, Objects, to highlight material fluctuations between the FY18 actuals vs the solicitation FY19 Recommended budget.	\$ 507.00	1.8	\$ 912.60



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/12/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19 Solicitation, FY18 budget for the Dept. of Justice, segregating the data based on Programs, to highlight large year over year changes between the FY18 actuals vs the solicitation FY19 budget for follow-up with agency in preparation for FY19 budget.	\$ 507.00	2.1	\$ 1,064.70
2/12/2018	Pereira, Ravin	Manager	Perform analysis on FY19/FY18 budget for the General Court of Justice based on Programs, Concepts, Objects, to highlight major year over year changes between the FY18 adjusted budget vs the FY19 solicitation budget in preparation for FY19 budget analysis.	\$ 507.00	2.7	\$ 1,368.90
2/12/2018	Pizzo, Chris	Senior Manager	Review analysis in progress to support the reconciliation of the FY19 budgeted payroll to rosters / FY18 budgets.	\$ 546.00	0.2	\$ 109.20
2/12/2018	Pizzo, Chris	Senior Manager	Review schedule of \$1 billion hurricane disaster spending tracking to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 546.00	0.3	\$ 163.80
2/12/2018	Pizzo, Chris	Senior Manager	Review FY19 contract templates provided by OMB / log agencies received to determine what agencies have submitted / have yet to submit.	\$ 546.00	0.4	\$ 218.40
2/12/2018	Pizzo, Chris	Senior Manager	Review analysis provided by OMB of actual spending / encumbrances through 12/31/17 with FY18 year end projections compared to FY18 budget.	\$ 546.00	0.5	\$ 273.00
2/12/2018	Pizzo, Chris	Senior Manager	Call with R. Pereira (Deloitte) to discuss due diligence analysis of Agency 043 National Guard to identify next steps to enhance analysis as part of the FY19 budget analysis.	\$ 546.00	0.6	\$ 327.60
2/12/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb, V. Valencia (Deloitte) to discuss status update of FY19 budget analysis for the agencies that are in process / complete.	\$ 546.00	0.6	\$ 327.60
2/12/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte) to discuss status update of the budget work stream team including agencies that have submitted budgets/contract templates, Milestone #1, reconciliation of FY19 Fiscal Plan to FY19 budget.	\$ 546.00	0.6	\$ 327.60
2/12/2018	Pizzo, Chris	Senior Manager	Continue the analysis of the FY19 budget due diligence workpapers for the National Guard (Agency 043), including comments / additional questions.	\$ 546.00	0.7	\$ 382.20

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/12/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 budget due diligence for the Institute of Forensic Science (Agency 189), to identify additional comments/questions as part of FY19 review.	\$ 546.00	0.7	\$ 382.20
2/12/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 budget due diligence for the National Guard Institutional Trust (Agency 138), including comments / additional questions.	\$ 546.00	0.7	\$ 382.20
2/12/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte) to research question posed by EY / Conway related to the FY18 budget item of \$445 million related to the net deficit of the component units.	\$ 546.00	0.7	\$ 382.20
2/12/2018	Shupe, Bryan	Manager	Update year over year analysis for Dept. of Education FY18 Budget vs FY19 Solicitation by Concept/Program as part of FY18 review.	\$ 507.00	2.8	\$ 1,419.60
2/12/2018	Valencia, Veronica	Senior Associate	Meeting with J. Gabb, C. Pizzo (Deloitte) to discuss status update of FY19 budget analysis for the agencies that are in process / complete.	\$ 429.00	0.6	\$ 257.40
2/12/2018	Valencia, Veronica	Senior Associate	Meeting with M. Negron (OMB- Analyst) to discuss Modulo functions to understand available reports to utilize in FY 19 budget analysis.	\$ 429.00	1.1	\$ 471.90
2/12/2018	Valencia, Veronica	Senior Associate	Update budget analysis/deep dive tracker for insight on analyzed budget coverage to include progress in projected milestones for budget work.	\$ 429.00	1.4	\$ 600.60
2/12/2018	Valencia, Veronica	Senior Associate	Update transfer analysis to include transfers for Dept. of Family to identify key transactions to include in analysis of FY 19 budget	\$ 429.00	1.8	\$ 772.20
2/12/2018	Valencia, Veronica	Senior Associate	Update transfers tracker to include transfers from ODSEC (Community socioeconomic development) for tracking of changes in allocations to utilize as baseline when comparing FY 19 proposed budgets	\$ 429.00	1.9	\$ 815.10
2/12/2018	Valencia, Veronica	Senior Associate	Update transfer analysis to include transfers for Parole Board to compare to requested budget FY 19 to identify variances.	\$ 429.00	1.9	\$ 815.10
2/12/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review OMB's draft plan for gathering information from agencies in response to Milestone 2 (as required by the FOMB, regarding Special Revenue Funds) of the FY19 budget to provide comments on approach.	\$ 585.00	1.6	\$ 936.00
2/13/2018	Doyle, John	Managing Director (MD)	Analyze AAFAF letter to FOMB regarding A/P for the purpose of identifying FY19 budget implications.	\$ 585.00	0.3	\$ 175.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/13/2018	Doyle, John	Managing Director (MD)	Review Title 3 fees analysis provided by AAFAF for purposes of understanding variances to Fiscal Plan estimates and to identify potential impact on FY19 budget.	\$ 585.00	0.4	\$ 234.00
2/13/2018	Doyle, John	Managing Director (MD)	Review supplemental FY18 budget appropriation bill from government for purpose of understanding impact on FY19 budgets.	\$ 585.00	0.4	\$ 234.00
2/13/2018	Doyle, John	Managing Director (MD)	Review documentation relating to PREPA loans for purpose of understanding impacts on FY18/FY19 budget estimates.	\$ 585.00	0.5	\$ 292.50
2/13/2018	Doyle, John	Managing Director (MD)	Research EY request list related to Component Units expenditures in FY18 for purposes of reconciliation/roll forward to FY19 baseline estimates.	\$ 585.00	0.5	\$ 292.50
2/13/2018	Doyle, John	Managing Director (MD)	Review FY18 budget analysis pertaining to expenditures under the custody of the OMB for purposes of drafting response to related EY inquiry	\$ 585.00	0.5	\$ 292.50
2/13/2018	Doyle, John	Managing Director (MD)	Review Department of Public Safety FY19 budget variance analysis compiled by C. Pizzo (Deloitte) to identify patterns/questions to be discussed with OMB as part of the FY19 budget diligence process.	\$ 585.00	0.8	\$ 468.00
2/13/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, C. Pizzo (Deloitte) to discuss the reconciliation of the Fiscal Plan to the Budget specifically related to Component Units including revenues and related expenses.	\$ 585.00	0.9	\$ 526.50
2/13/2018	Doyle, John	Managing Director (MD)	Review new Fiscal plan (released 2/12/18) submitted by GPR to reconcile impact to initial FY19 agency submissions.	\$ 585.00	0.9	\$ 526.50
2/13/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Institute of Forensic Science (Agency 189) budget analysis prepared by J Gabb (Deloitte) as part of the FY19 review.	\$ 585.00	1.0	\$ 585.00
2/13/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, C. Pizzo (Deloitte) to discuss the reconciliation of the Fiscal Plan to the Budget specifically related to Special Revenue Funds including revenues and related expenses.	\$ 585.00	1.1	\$ 643.50
2/13/2018	Doyle, John	Managing Director (MD)	Meeting with V. Valencia, J. Gabb, C. Pizzo (Deloitte) to discuss reconciliation of OMB activity FY18' budgeting process.	\$ 585.00	1.2	\$ 702.00
2/13/2018	Doyle, John	Managing Director (MD)	Meeting with V. Valencia, J. Gabb, C. Pizzo (Deloitte) to discuss special revenue funds characteristics to understand source of changes for application in analysis of FY19' budget analysis.	\$ 585.00	1.3	\$ 760.50

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Date	Professional	Level	Description	Rate	Hours	Fees
2/13/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo (Deloitte) to discuss the reconciliation of the Fiscal Plan to the Budget specifically related to Component Units including revenues and related expenses prior to meeting with Conway.	\$ 546.00	0.9	\$ 491.40
2/13/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo (Deloitte) to discuss the reconciliation of the Fiscal Plan to the Budget as it relates to Special Revenue Funds including revenues and related expenses prior to meeting with Conway.	\$ 546.00	1.1	\$ 600.60
2/13/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte) to analyze the FY18 reserve of \$86.3 million under the custody of Office of Management and Budget (agency 017).	\$ 546.00	1.2	\$ 655.20
2/13/2018	Gabb, James	Senior Manager	Review updates to the Fiscal Plan model to analyze implications on the FY19 Budget.	\$ 546.00	1.6	\$ 873.60
2/13/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte) to analyze the FY18 reconciliation of the \$445 million net deficit in the Special Revenue Funds/Component Units to prepare answer to questions raised by EY / Conway McKenzie.	\$ 546.00	2.1	\$ 1,146.60
2/13/2018	Gabb, James	Senior Manager	Update analysis of the FY18 reserve of \$86.3 million under the custody of agency 017 (Office of Management and Budget).	\$ 546.00	2.6	\$ 1,419.60
2/13/2018	Pereira, Ravin	Manager	Participate in meeting with C. Pizzo to discuss the FY19 to FY18 budget variance analysis of agency 010 General Court of Justice.	\$ 507.00	0.3	\$ 152.10
2/13/2018	Pereira, Ravin	Manager	Participate in meeting with C. Pizzo to discuss the FY19 to FY18 budget variance analysis of agency 038 Department of Justice.	\$ 507.00	0.4	\$ 202.80
2/13/2018	Pereira, Ravin	Manager	Update the questionnaire for the General Court of Justice to include questions related to the FY19 Solicitation budget.	\$ 507.00	0.6	\$ 304.20
2/13/2018	Pereira, Ravin	Manager	Participate in meeting with C. Pizzo to discuss FY19 budget due diligence for the Department of Justice as well as Highway/Transportation Authority, to request supporting documents from OMB	\$ 507.00	0.6	\$ 304.20
2/13/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the Dept. of Justice, to document identified issues between the FY18 vs FY19 Recommended budget for objects salaries- Transitory Positions, Professional/Advisory services, Equipment's-non classified.	\$ 507.00	1.8	\$ 912.60

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Date	Professional	Level	Description	Rate	Hours	Fees
2/13/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the Dept. of Justice, to document identified issues between the FY18 vs FY19 Solicitation budget on a agency level for concepts Purchased Services, Donations, Subsidies, Advertising/Media Expenses.	\$ 507.00	2.8	\$ 1,419.60
2/13/2018	Pizzo, Chris	Senior Manager	Meeting with R. Pereira to discuss the FY19 to FY18 budget variance analysis of agency 010 General Court of Justice.	\$ 546.00	0.3	\$ 163.80
2/13/2018	Pizzo, Chris	Senior Manager	Meeting with R. Pereira to discuss the FY19 to FY18 budget variance analysis of agency 038 Department of Justice.	\$ 546.00	0.4	\$ 218.40
2/13/2018	Pizzo, Chris	Senior Manager	Team status update call, including C. Young, J. Doyle, T. Hurley, V. Soran, J. Gabb, and D. Carey (all Deloitte) to inform the team of the status of the FY19 budget process, including responses to Milestone 1 requirements (as defined by FOMB, regarding inventory list of agencies), to enable sharing of information across work streams / avoid potential duplication of efforts access work streams.	\$ 546.00	0.5	\$ 273.00
2/13/2018	Pizzo, Chris	Senior Manager	Update analysis of the FY18 reserve of \$86.3 million under the custody of agency 017 (Office of Management and Budget).	\$ 546.00	0.6	\$ 327.60
2/13/2018	Pizzo, Chris	Senior Manager	Meeting with R. Pereira (Deloitte) to discuss FY19 budget due diligence work plan (including remaining agencies to be analyzed) for the week.	\$ 546.00	0.6	\$ 327.60
2/13/2018	Pizzo, Chris	Senior Manager	Meeting with V. Valencia (Deloitte) to update analysis of the FY18 expenses related to Special Revenue Funds provided by AAFAF, compared to the final FY18 Sabana budget to understand the differences in preparation for the FY19 reconciliation of Fiscal Plan to the FY19 budget.	\$ 546.00	0.9	\$ 491.40
2/13/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss the reconciliation of the Fiscal Plan to the Budget specifically related to Component Units including revenues and related expenses.	\$ 546.00	0.9	\$ 491.40
2/13/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss the reconciliation of the Fiscal Plan to the Budget specifically related to Special Revenue Funds including revenues and related expenses.	\$ 546.00	1.1	\$ 600.60
2/13/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte) to analyze the FY18 reserve of \$86.3 million under the custody of agency 017 (Office of Management and Budget).	\$ 546.00	1.2	\$ 655.20

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Date	Professional	Level	Description	Rate	Hours	Fees
2/13/2018	Pizzo, Chris	Senior Manager	Update the FY19 budget variance analysis for the Department of Public Safety to prepare draft questions to J. Aponte (OMB).	\$ 546.00	1.9	\$ 1,037.40
2/13/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte) to analyze the FY18 reconciliation of the \$445 million net deficit in the Special Revenue Funds/Component Units.	\$ 546.00	2.1	\$ 1,146.60
2/13/2018	Shupe, Bryan	Manager	Prepared initial agency level questions related to Department of Education by comparing FY18 actual budget to FY19 solicitation as part of FY19 diligence process.	\$ 507.00	1.8	\$ 912.60
2/13/2018	Valencia, Veronica	Senior Associate	Meeting with C. Pizzo (Deloitte) to update analysis of the FY18 expenses related to Special Revenue Funds provided by AAFAF, compared to the final FY18 Sabana budget to understand the differences in preparation for the FY19 reconciliation of Fiscal Plan to the FY19 budget.	\$ 429.00	0.9	\$ 386.10
2/13/2018	Valencia, Veronica	Senior Associate	Update payroll analysis headcount tab to include updates to presentation of variances per discussion with J. Gabb (Deloitte)	\$ 429.00	1.2	\$ 514.80
2/13/2018	Valencia, Veronica	Senior Associate	Meeting with R. Pereira, J. Gabb, C. Pizzo, J. Doyle (Deloitte) to discuss reconciliation of OMB activity FY 18' budgeting process.	\$ 429.00	1.2	\$ 514.80
2/13/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss special revenue funds characteristics to understand source of changes for application in analysis of FY 19' budget analysis.	\$ 429.00	1.3	\$ 557.70
2/13/2018	Valencia, Veronica	Senior Associate	Update transfers analysis to include transfer request from AFFAF to track movement of funds between budget to utilize transactions as markers for comparison to FY 19 proposed budget	\$ 429.00	1.7	\$ 729.30
2/13/2018	Valencia, Veronica	Senior Associate	Update analysis on expenses budgeted to be paid for by special funds FY 18' to identify composition of the balance (agencies, balances).	\$ 429.00	2.7	\$ 1,158.30
2/13/2018	Valencia, Veronica	Senior Associate	Analyze expenses budgeted to be paid for by special funds FY 18' to special revenue funds to updated balance to understand where deltas lie for budget analysis.	\$ 429.00	2.9	\$ 1,244.10
2/13/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review budget information for agencies managed by H. Jimenez, M. Torres (OMB managers) to identify key variances in preparation for meeting with the OMB Managers.	\$ 585.00	2.1	\$ 1,228.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/14/2018	Doyle, John	Managing Director (MD)	Call with J. Vazquez, C. Pizzo (Deloitte), A. Mendez, E. Calvesbert (AAFAF) to discuss questions related to Special Revenue Funds including the list of funds to prepare to submit Milestone 1 (as defined by FOMB, regarding inventory list of agencies) requirements to FOMB.	\$ 585.00	0.4	\$ 234.00
2/14/2018	Doyle, John	Managing Director (MD)	Analyze updated RHUM payroll files from Hacienda to utilize in FY19 budget analysis.	\$ 585.00	0.4	\$ 234.00
2/14/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss FY19 budget details, schedules, upcoming meetings with AAFAF.	\$ 585.00	0.5	\$ 292.50
2/14/2018	Doyle, John	Managing Director (MD)	Review draft Milestone #1 Special Revenue Fund information received from EY to prepare comments for conference call with AAFAF, OMB, EY.	\$ 585.00	0.6	\$ 351.00
2/14/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb J. Vazquez, C. Pizzo (Deloitte) to discuss follow up to call with AAFAF related to FY18 Special Revenue Funds including related laws.	\$ 585.00	0.7	\$ 409.50
2/14/2018	Doyle, John	Managing Director (MD)	Compile FY18 budget Component Unit (a type of agency) analysis to submit to AAFAF for review in response to FY18 budget EY diligence request.	\$ 585.00	0.7	\$ 409.50
2/14/2018	Doyle, John	Managing Director (MD)	Analyze FY18 expenditures incurred to date for purposes of understanding impact on FY18 baseline expenditures	\$ 585.00	0.8	\$ 468.00
2/14/2018	Doyle, John	Managing Director (MD)	Review Fiscal Plan update analysis of the FY19 Fiscal Plan dated 2/12/18 compared to FY19 Fiscal Plan dated 1/24/18 to identify changes made to the FY19 forecast.	\$ 585.00	1.5	\$ 877.50
2/14/2018	Gabb, James	Senior Manager	Call with J. Doyle, J. Vazquez, C. Pizzo (Deloitte), A. Mendez, E. Calvesbert (AAFAF) to discuss questions related to Special Revenue Funds including the list of funds to prepare to submit Milestone 1 requirements to FOMB.	\$ 546.00	0.4	\$ 218.40
2/14/2018	Gabb, James	Senior Manager	Meeting with R. Pereira, C. Pizzo (Deloitte) to discuss FY18 Special Revenue Funds including related laws to prepare for presentation of FY19 analysis.	\$ 546.00	0.6	\$ 327.60
2/14/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez, C. Pizzo (Deloitte) to discuss follow up to call with AAFAF related to FY18 Special Revenue Funds including related laws.	\$ 546.00	0.7	\$ 382.20
2/14/2018	Gabb, James	Senior Manager	Analyze changes to the Fiscal Plan dated 2 12 18 to the prior draft dated 1 24 18 to incorporate changes/impact to FY19 budget review	\$ 546.00	0.9	\$ 491.40



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/14/2018	Gabb, James	Senior Manager	Meeting with R. Pereira, C. Pizzo (Deloitte) to discuss information provided by OMB related to Special Revenue Funds to establish work plan for FY19 Special Revenue Fund analysis.	\$ 546.00	1.1	\$ 600.60
2/14/2018	Gabb, James	Senior Manager	Prepare analysis of the FY19 Fiscal Plan dated 2/12/18 compared to FY19 Fiscal Plan dated 1/24/18 to identify changes to be incorporated in the FY19 forecast.	\$ 546.00	1.3	\$ 709.80
2/14/2018	Gabb, James	Senior Manager	Analyze changes to the Fiscal Plan revenue and expense measures 1/24/18 version vs 2/12/18 version) to understand implications on the FY19 Budget.	\$ 546.00	1.6	\$ 873.60
2/14/2018	Gabb, James	Senior Manager	Update variance analysis to include updated SABANA information of the FY19 budget for the Department of Public Safety to prepare for review by J. Doyle (Deloitte).	\$ 546.00	2.3	\$ 1,255.80
2/14/2018	Pereira, Ravin	Manager	Prepare a bridge for the changes between the FY19 Solicitation budget, FY19 Recommended budget for the Department of Justice on a concept level, to highlight the concepts responsible for the major changes in the year-over-year budget.	\$ 507.00	0.6	\$ 304.20
2/14/2018	Pereira, Ravin	Manager	Prepare a bridge for the changes between the FY19 Recommended budget, FY18 budget for the Department of Justice on a concept level, to highlight the concepts responsible for the major changes in the year-over-year budget.	\$ 507.00	0.7	\$ 354.90
2/14/2018	Pereira, Ravin	Manager	Prepare a bridge for the changes between the FY19 Solicitation budget, FY18 budget for the Department of Justice on a concept level, to highlight the concepts responsible for the major changes in the year-over-year budget.	\$ 507.00	0.8	\$ 405.60
2/14/2018	Pereira, Ravin	Manager	Meeting with C. Pizzo, J. Gabb (all Deloitte) to highlight discrepancies observed in the data used for the FY17 deliverable with the FY18 deliverable.	\$ 507.00	0.8	\$ 405.60
2/14/2018	Pereira, Ravin	Manager	Meet with J. Doyle, C. Pizzo, J. Gabb (all Deloitte) to discuss the Special Revenue Fund for FY18, FY17, to update the data limitations.	\$ 507.00	1.1	\$ 557.70
2/14/2018	Pereira, Ravin	Manager	Update the questionnaire for the Department of Justice, to highlight concepts that do not meet the Executive Order mandates as well as OMB Instructions, to obtain supporting documentation from OMB.	\$ 507.00	1.6	\$ 811.20



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Date	Professional	Level	Description	Rate	Hours	Fees
2/14/2018	Pereira, Ravin	Manager	Update the questionnaire for the General Court of Justice, to include questions related to the Executive Order, OMB Instruction mandates, prior to sending to OMB to obtain supporting documentation.	\$ 507.00	1.8	\$ 912.60
2/14/2018	Pereira, Ravin	Manager	Reconcile FY17 Special Revenue Fund laws in the FY18 Special Revenue Fund laws, to highlight discrepancies between laws attributed to a fund within an agency, to send to OMB for review.	\$ 507.00	2.3	\$ 1,166.10
2/14/2018	Pizzo, Chris	Senior Manager	Meeting with J. Vazquez (Deloitte) to discuss email requests from AAFAF / M. Tulio regarding balances in Special Revenue Funds.	\$ 546.00	0.3	\$ 163.80
2/14/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, J. Vazquez, J. Gabb (Deloitte), A. Mendez, E. Calvesbert (AAFAF) to discuss questions related to Special Revenue Funds including the list of funds to prepare to submit Milestone 1 requirements to FOMB.	\$ 546.00	0.4	\$ 218.40
2/14/2018	Pizzo, Chris	Senior Manager	Meeting with R. Pereira, J. Gabb (Deloitte) to discuss FY18 Special Revenue Funds including related laws to prepare for presentation of FY19 analysis.	\$ 546.00	0.6	\$ 327.60
2/14/2018	Pizzo, Chris	Senior Manager	Analyze the updated Fiscal Plan dated 2 12 18 to determine changes made since the prior draft dated 1 24 18 to include updates in consideration for FY19 review.	\$ 546.00	0.6	\$ 327.60
2/14/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Vazquez, J. Gabb (Deloitte) to discuss follow up to call with AAFAF related to FY18 Special Revenue Funds including related laws.	\$ 546.00	0.7	\$ 382.20
2/14/2018	Pizzo, Chris	Senior Manager	Update variance analysis of the FY19 budget for the Department of Public Safety to prepare for review by J. Doyle (Deloitte).	\$ 546.00	1.1	\$ 600.60
2/14/2018	Pizzo, Chris	Senior Manager	Meeting with R. Pereira, J. Gabb (Deloitte) to discuss information provided by OMB related to Special Revenue Funds to establish work plan for FY19 Special Revenue Fund analysis.	\$ 546.00	1.1	\$ 600.60
2/14/2018	Pizzo, Chris	Senior Manager	Prepare analysis of the FY19 Fiscal Plan dated 2/12/18 compared to FY19 Fiscal Plan dated 1/24/18 to identify changes made to the FY19 forecast.	\$ 546.00	1.8	\$ 982.80
2/14/2018	Shupe, Bryan	Manager	Prepare question document for Agency #081 - Department of Education for spending category #006 (Professional Services) for the purpose of preparing the FY19 Budget review.	\$ 507.00	0.4	\$ 202.80

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Date	Professional	Level	Description	Rate	Hours	Fees
2/14/2018	Shupe, Bryan	Manager	Prepare question document for Agency #081 - Department of Education for the purpose of preparing the FY19 Budget review.	\$ 507.00	0.6	\$ 304.20
2/14/2018	Shupe, Bryan	Manager	Prepare question document per variances identified in the FY18 Actual vs FY19 Solicitation budgets analysis charts for Concept 001 (Payroll) for the Department of Education.	\$ 507.00	0.7	\$ 354.90
2/14/2018	Shupe, Bryan	Manager	Updated master Tableau Data file for Sabana FY17-19 per Fund related to FY19 Solicitations by agencies.	\$ 507.00	0.7	\$ 354.90
2/14/2018	Shupe, Bryan	Manager	Analyze FY18 Actual budget versus FY19 solicitation year-over-year variances for Department of Education as part of FY19 budget review.	\$ 507.00	0.8	\$ 405.60
2/14/2018	Shupe, Bryan	Manager	Prepare analysis of Department of Education comparing FY18 Actual vs FY19 Solicitation budgets related to spending category #001 (Payroll) for the purpose of preparing the FY19 Budget review.	\$ 507.00	0.8	\$ 405.60
2/14/2018	Shupe, Bryan	Manager	Prepare analysis charts for Department of Education showing FY18 Actual vs FY19 Solicitation variances related to Concept 006 (Professional Services) as part of the FY19 diligence process.	\$ 507.00	0.9	\$ 456.30
2/14/2018	Shupe, Bryan	Manager	Prepare question document for Agency #081 - Department of Education for spending category #003 (Purchased Services) for the purpose of preparing the FY19 Budget review.	\$ 507.00	1.1	\$ 557.70
2/14/2018	Valencia, Veronica	Senior Associate	Draft correspondence to J. Roa (OMB) to discuss schedule E reports from PBC system required to check for agency compliance of budget requests submissions FY 19.	\$ 429.00	0.3	\$ 128.70
2/14/2018	Valencia, Veronica	Senior Associate	Meeting with C. Pizzo, J. Gabb to discuss payroll analysis/sources of information for comparison between FY 18 and FY 19.	\$ 429.00	0.8	\$ 343.20
2/14/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include count of agencies for identification of completeness across various tabs of analysis.	\$ 429.00	1.6	\$ 686.40
2/14/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to show variances in established format for increases/decreases for comparability through various tabs of analysis (headcounts, wages, benefits).	\$ 429.00	1.9	\$ 815.10
2/14/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include variance columns to show changes between FY 18' and Fee 19' budgets to utilize in budget analysis.	\$ 429.00	2.8	\$ 1,201.20

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Date	Professional	Level	Description	Rate	Hours	Fees
2/14/2018	Valencia, Veronica	Senior Associate	Update FY 18 payroll headcount data (BDO rosters as of 6/30/18) to group types of employees in to the 4 types of categories to be analyzed (transitory, regular, Confianza, other) for inclusion in payroll analysis.	\$ 429.00	2.8	\$ 1,201.20
2/14/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with O. Rodriguez (Hacienda) to discuss M. Tulla's (FOMB) request regarding the special revenue fund balances at June 30 to identify timeframe for completion.	\$ 585.00	0.2	\$ 117.00
2/14/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss M. Tulla's (FOMB) request regarding the special revenue fund balances at June 30 to identify next steps.	\$ 585.00	0.3	\$ 175.50
2/14/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with A. Mendez, E. Calvesbert (AAFAF), J. Doyle, J. Gabb, C. Pizzo to discuss AAFAF's questions on Milestone #1 regarding the listing of special revenue funds.	\$ 585.00	0.4	\$ 234.00
2/14/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Marrero (OMB) to discuss the status of the deliverable report regarding the application of accounting principles.	\$ 585.00	0.4	\$ 234.00
2/14/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss potential discrepancies in the documents prepared in response to Milestone #1.	\$ 585.00	0.5	\$ 292.50
2/14/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB), J. Doyle (Deloitte) to discuss the status of responses to Milestones 1 and 2 based on requirements communicated by the FOMB (regarding agency inventory listing and Special Revenue Funds, respectively).	\$ 585.00	0.6	\$ 351.00
2/14/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review new fiscal plan submitted by the government to the FOMB on 2/12/18 to identify changes/implications to budget approach FY19.	\$ 585.00	2.4	\$ 1,404.00
2/15/2018	Doyle, John	Managing Director (MD)	Call with J. Aponte (OMB) to discuss progress on FY19 diligence list from EY.	\$ 585.00	0.3	\$ 175.50
2/15/2018	Doyle, John	Managing Director (MD)	Review updated inquiries from EY related to FY19 budget as well as milestones details for purpose of drafting update to review with J. Aponte (OMB)	\$ 585.00	0.4	\$ 234.00
2/15/2018	Doyle, John	Managing Director (MD)	Review updated analysis of the FY19 Fiscal Plan dated 2/12/18 compared to FY19 Fiscal Plan dated 1/24/18 to assess impact of changes made to the FY19 forecast.	\$ 585.00	0.6	\$ 351.00
2/15/2018	Doyle, John	Managing Director (MD)	Review Milestone #2 (as defined by FOMB, regarding Special Revenue Funds) diligence request comparing information provided by OMB to review for compliance with FY19 budget requirements	\$ 585.00	0.7	\$ 409.50

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Date	Professional	Level	Description	Rate	Hours	Fees
2/15/2018	Doyle, John	Managing Director (MD)	Review payroll rosters by agency as of 12/31/17 as provided by OMB to support due diligence on FY19 budgeted payroll/related costs.	\$ 585.00	2.1	\$ 1,228.50
2/15/2018	Doyle, John	Managing Director (MD)	Review consolidated Department of Public Safety FY19 budgets analysis compiled by C. Pizzo (Deloitte) to identify significant changes to the FY18 budget to discuss with OMB as part of the FY19 review process.	\$ 585.00	2.5	\$ 1,462.50
2/15/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte) to discuss budget work stream work plan for upcoming three weeks.	\$ 546.00	0.6	\$ 327.60
2/15/2018	Gabb, James	Senior Manager	Review updated analysis of the FY19 Fiscal Plan dated 2/12/18 compared to FY19 Fiscal Plan dated 1/24/18 to determine changes made to the FY19 forecast.	\$ 546.00	0.6	\$ 327.60
2/15/2018	Gabb, James	Senior Manager	Analyze Fiscal Plan 2.0 expense measures, in a detailed model provided by third party, in order to understand implications on the FY19 budget.	\$ 546.00	0.6	\$ 327.60
2/15/2018	Gabb, James	Senior Manager	Review schedule of \$1 billion hurricane disaster spending tracking to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 546.00	0.9	\$ 491.40
2/15/2018	Gabb, James	Senior Manager	Review payroll rosters by agency as of 12/31/17 as provided by OMB to begin supporting due diligence on FY19 budgeted payroll / related costs.	\$ 546.00	2.1	\$ 1,146.60
2/15/2018	Gabb, James	Senior Manager	Review analysis of reconciliation of the FY19 budgeted payroll to rosters / FY18 budgets to provide feedback/edits.	\$ 546.00	2.2	\$ 1,201.20
2/15/2018	Gabb, James	Senior Manager	Review FY19 contract templates provided by OMB / log agencies received.	\$ 546.00	2.7	\$ 1,474.20
2/15/2018	Pereira, Ravin	Manager	Meet with C. Pizzo to discuss the due diligence performed on the Department of Justice Questionnaire, prior to sending it to OMB.	\$ 507.00	0.3	\$ 152.10
2/15/2018	Pereira, Ravin	Manager	Update the Questionnaire for the PR Industrial Development to include questions related to program Teachers Retirement Plan, to obtain documentation from OMB.	\$ 507.00	1.1	\$ 557.70
2/15/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19 Solicitation budget, FY18 budget for the Highway, Transportation Authority, segregating the data based on Programs, Concepts, Objects, to highlight large year over year changes for program construction of road system as well as administration/finance, between the FY18 actuals vs the Recommended FY19 budget.	\$ 507.00	2.1	\$ 1,064.70

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Date	Professional	Level	Description	Rate	Hours	Fees
2/15/2018	Pereira, Ravin	Manager	Update the Questionnaire for the Department of Justice, based on the discussion to include questions related to program Payroll and related expenses, to obtain documentation from OMB.	\$ 507.00	2.2	\$ 1,115.40
2/15/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the PR Industrial Development, to highlight identified issues between the FY18 vs FY19 Solicitation budget for concepts Payroll/Related Expenses, Capital Improvement as well as Pay-as-you-go.	\$ 507.00	2.2	\$ 1,115.40
2/15/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19 Solicitation budget, FY18 budget for the Puerto Rico Industrial Development, segregating the data based on Programs, Concepts, Objects, to highlight large year over year changes for Program General Management / Administration, between the FY18 actuals vs the Recommended FY19 budget.	\$ 507.00	2.3	\$ 1,166.10
2/15/2018	Pizzo, Chris	Senior Manager	Analyze the updated Fiscal Plan dated 2/12/18 to assess whether changes were made with regard to entities/agencies included/excluded from the Fiscal Plan.	\$ 546.00	0.2	\$ 109.20
2/15/2018	Pizzo, Chris	Senior Manager	Call with C. Young, J. Doyle, T. Hurley, V. Soran, J. Gabb, D. Carey to inform the team of the status of the FY19 Fiscal Plan, FY19 Budget, Special Revenue Fund Analysis, to enable sharing of information across work streams/ avoid potential duplication of efforts access work streams.	\$ 546.00	0.4	\$ 218.40
2/15/2018	Pizzo, Chris	Senior Manager	Analyze the FY18 six month actual results including projections for year end, for agency 137, Dept. of Corrections, to assess whether the agency is projected to underperform or outperform its FY18 budget / compare projected FY18 year end to the FY19 budget.	\$ 546.00	0.4	\$ 218.40
2/15/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte) to discuss budget work stream including changes to the FY19 Fiscal Plan/Budget, expense measures, six month actual financial results, including potential impact on FY18/FY19 budgets.	\$ 546.00	0.6	\$ 327.60
2/15/2018	Pizzo, Chris	Senior Manager	Update analysis of the FY19 Fiscal Plan dated 2/12/18 compared to FY19 Fiscal Plan dated 1/24/18 to identify changes made to the FY19 forecast.	\$ 546.00	0.6	\$ 327.60
2/15/2018	Pizzo, Chris	Senior Manager	Meeting with R. Pereira (Deloitte) to discuss the FY19 budget variance analysis for the Department of Justice agency.	\$ 546.00	0.6	\$ 327.60

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Date	Professional	Level	Description	Rate	Hours	Fees
2/15/2018	Pizzo, Chris	Senior Manager	Prepare analysis comparing the revenue/expense measures for fiscal year 2019 as presented in the 2/12/18 version of the fiscal plan to the 1/24/18 version of the fiscal plan to understand the changes made to incorporate in FY19 review.	\$ 546.00	0.6	\$ 327.60
2/15/2018	Pizzo, Chris	Senior Manager	Analyze the FY18 six month actual results including projections for year end, for agency 040, Police Dept., to assess whether the agency is projected to underperform or outperform its FY18 budget / compare projected FY18 year end to the FY19 budget.	\$ 546.00	0.9	\$ 491.40
2/15/2018	Pizzo, Chris	Senior Manager	Prepare analysis comparing the budgeted surplus (deficit) for fiscal year 2019 as presented in the 2/12/18 version of the fiscal plan to the 1/24/18 version of the fiscal plan to understand the changes made to incorporate in FY19 review.	\$ 546.00	1.1	\$ 600.60
2/15/2018	Pizzo, Chris	Senior Manager	Prepare analysis comparing the expenses for fiscal year 2018 as presented in the 2/12/18 version of the fiscal plan to the 1/24/18 version of the fiscal plan to understand the changes made to incorporate in FY19 review.	\$ 546.00	1.2	\$ 655.20
2/15/2018	Pizzo, Chris	Senior Manager	Prepare analysis comparing the expenses for fiscal year 2019 as presented in the 2/12/18 version of the fiscal plan to the 1/24/18 version of the fiscal plan to understand the changes made to incorporate in FY19 review.	\$ 546.00	1.2	\$ 655.20
2/15/2018	Shupe, Bryan	Manager	Updated master Tableau Data file for Sabana FY17-19 per Fund related to FY19 Recommended amounts.	\$ 507.00	0.4	\$ 202.80
2/15/2018	Shupe, Bryan	Manager	Prepare analysis charts for Department of Education showing FY18 Actual vs FY19 Solicitation budgets related to Concept 004 (Donations / Subs / Judgements) as part of the FY19 diligence process.	\$ 507.00	0.5	\$ 253.50
2/15/2018	Shupe, Bryan	Manager	Drafted updated budget analysis charts for agency #081 across spending category #004 (Donations and Subsidies) for the purpose of preparing the FY19 Budget review.	\$ 507.00	0.7	\$ 354.90
2/15/2018	Shupe, Bryan	Manager	Prepare analysis of Agency 081 - Department of Education spending category #081 (Non-distributed Allocations) for the purpose of preparing the FY19 Budget review.	\$ 507.00	0.7	\$ 354.90

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Date	Professional	Level	Description	Rate	Hours	Fees
2/15/2018	Shupe, Bryan	Manager	Prepare analysis of Agency 081 - Department of Education spending category #008 (capital Improvements) for the purpose of preparing the FY19 Budget review.	\$ 507.00	0.7	\$ 354.90
2/15/2018	Shupe, Bryan	Manager	Prepare question document for Agency #081 - Department of Education for spending category #012 (Advertising and Media) for the purpose of preparing the FY19 Budget review.	\$ 507.00	0.8	\$ 405.60
2/15/2018	Shupe, Bryan	Manager	Draft analysis of FY19 Solicitation vs FY18 actual budgets to compare variances for Agency 081 -Department of Education	\$ 507.00	1.7	\$ 861.90
2/15/2018	Shupe, Bryan	Manager	Prepare question document related to Department of Education FY18 Actual vs FY19 Solicitation budgets related to Concept 012 (Advertising / Media)	\$ 507.00	2.5	\$ 1,267.50
2/15/2018	Valencia, Veronica	Senior Associate	Update payroll analysis identify object level codes for CONFIANZA- Salary and other to include in FY 18 vs. FY 19 budget analysis.	\$ 429.00	1.6	\$ 686.40
2/15/2018	Valencia, Veronica	Senior Associate	Draft list of data set used/parameters of data to include in footnotes of payroll analysis for traceability if data utilized to perform analysis.	\$ 429.00	1.6	\$ 686.40
2/15/2018	Valencia, Veronica	Senior Associate	Update payroll analysis identify object level codes for Regular- Salary and other to include in FY 18 vs. FY 19 budget analysis.	\$ 429.00	1.7	\$ 729.30
2/15/2018	Valencia, Veronica	Senior Associate	Update payroll analysis identify object level codes for Transitory- Salary and other to include in FY 18 vs. FY 19 budget analysis.	\$ 429.00	1.9	\$ 815.10
2/15/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include variance analysis of FY 19 budget data to FY 19 roster data to identify differences/variances against expectations.	\$ 429.00	2.4	\$ 1,029.60
2/15/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Perform analysis on the use of funds against the budgetary reserve to assist in preparing a response to comments from EY.	\$ 585.00	0.8	\$ 468.00
2/15/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Research Asignaciones Bajo la Custodia de OGP FY18 to prepare response to questions from EY regarding amounts under the custody of OMB.	\$ 585.00	0.8	\$ 468.00
2/15/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review RUHM report to be compared against information submitted by the agencies.	\$ 585.00	1.1	\$ 643.50
2/15/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Analyze updated model used to develop revised fiscal plan to understand implications to budget as part of FY19 review.	\$ 585.00	2.6	\$ 1,521.00
2/16/2018	Doyle, John	Managing Director (MD)	Call with V. Valencia (Deloitte) to discuss payroll/headcount questions related to FY18 data.	\$ 585.00	0.2	\$ 117.00



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Date	Professional	Level	Description	Rate	Hours	Fees
2/16/2018	Doyle, John	Managing Director (MD)	Review 2/16/18 updated schedule of \$1 billion hurricane disaster spending to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 585.00	0.2	\$ 117.00
2/16/2018	Doyle, John	Managing Director (MD)	Review updated FY19 Budget comparison by Agency from Modulo to compile list of missing budget submissions by OMB managers to review with J. Aponte (OMB)	\$ 585.00	0.3	\$ 175.50
2/16/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo, J. Gabb (Deloitte) to discuss the updates to the memorandum drafted in response to request from OMB to provide an answer to question from EY regarding the \$445 million FY18 budget reserve.	\$ 585.00	0.3	\$ 175.50
2/16/2018	Doyle, John	Managing Director (MD)	Review consolidated roster summary compiled by third party for purpose of comparing to headcount analysis prepared internally.	\$ 585.00	0.3	\$ 175.50
2/16/2018	Doyle, John	Managing Director (MD)	Call with J. Porepa (EY) to discuss open FY18 budget diligence questions/ next steps.	\$ 585.00	0.3	\$ 175.50
2/16/2018	Doyle, John	Managing Director (MD)	Review updated FY19 solicitations versus recommendations by agency from OMB for the purpose of identifying FY19 risks.	\$ 585.00	0.4	\$ 234.00
2/16/2018	Doyle, John	Managing Director (MD)	Call with J. Aponte (OMB) regarding fund details for FY19 milestone #2 diligence request by EY.	\$ 585.00	0.4	\$ 234.00
2/16/2018	Doyle, John	Managing Director (MD)	Review draft analysis prepared by J Gabb (Deloitte) related to FY18 Budget diligence question from EY pertaining to Other Income Fund reserves.	\$ 585.00	0.6	\$ 351.00
2/16/2018	Doyle, John	Managing Director (MD)	Draft memo pertaining to FY18 budget reserve regarding the \$445 million FY18 budget reserve to submit for review by J. Marrero (OMB).	\$ 585.00	0.7	\$ 409.50
2/16/2018	Doyle, John	Managing Director (MD)	Review updated FY19 budget analysis developed from agency submissions to the OMB in preparation for discussion with J. Aponte (OMB).	\$ 585.00	0.7	\$ 409.50
2/16/2018	Doyle, John	Managing Director (MD)	Review detailed list of other funds submitted by OMB in connection with Milestone #2 FY19 budget requirement to discuss with J. Aponte (OMB).	\$ 585.00	0.8	\$ 468.00
2/16/2018	Doyle, John	Managing Director (MD)	Review contract details submitted by agencies to compare against details incorporated into FY19 budget appropriation requests.	\$ 585.00	0.8	\$ 468.00



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/16/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, J. Vazquez, C. Pizzo (Deloitte) to discuss response to request from OMB to provide an answer to question from EY regarding the \$445 million FY18 budget reserve.	\$ 585.00	1.3	\$ 760.50
2/16/2018	Gabb, James	Senior Manager	Call with C. Pizzo, J. Doyle (Deloitte) to discuss the updates to the memorandum drafted in response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 546.00	0.3	\$ 163.80
2/16/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to discuss response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 546.00	0.4	\$ 218.40
2/16/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to discuss the updates to the memorandum drafted in response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 546.00	0.4	\$ 218.40
2/16/2018	Gabb, James	Senior Manager	Analyze edits to OMB Agency / Fund listings (as made by J. Roa of OMB) for the purpose of preparing a response to FOMB data requests in first milestone of the FY19 Budget.	\$ 546.00	1.2	\$ 655.20
2/16/2018	Gabb, James	Senior Manager	Call with J. Doyle, J. Vazquez, C. Pizzo (Deloitte) to discuss response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 546.00	1.3	\$ 709.80
2/16/2018	Gabb, James	Senior Manager	Updated analysis file related to Correctional Health to gain analysis of year-over-year changes related to FY18 Budget vs FY19 Solicitation by Concept for FY19 analysis.	\$ 546.00	1.9	\$ 1,037.40
2/16/2018	Gabb, James	Senior Manager	Draft memorandum in response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 546.00	2.1	\$ 1,146.60
2/16/2018	Pereira, Ravin	Manager	Update the FY18 vs FY19 budget comparison for the Highway, Transportation Authority to include a concept level analysis with detailed payroll analysis, to highlight large Year-over-year changes between the FY18 approved vs FY19 Solicitation budget.	\$ 507.00	0.8	\$ 405.60
2/16/2018	Pereira, Ravin	Manager	Update the questionnaire for the Highway, Transportation Authority to include considerations related to Executive Order as well as OMB instructions, to obtain supporting documentation from OMB.	\$ 507.00	1.1	\$ 557.70

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/16/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the Highway, Transportation Authority, to highlight identified issues between the FY18 vs FY19 Solicitation budget for objects related to payroll/related expenses, purchased services, donations, subsidies, capital improvements, to obtain supporting documentation from OMB, to assist OMB in the preparation of a defensible budget for the Govt.	\$ 507.00	2.3	\$ 1,166.10
2/16/2018	Pizzo, Chris	Senior Manager	Prepare work plan for next phase of the FY19 budget due diligence as part of the FY19 budget review.	\$ 546.00	0.2	\$ 109.20
2/16/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to discuss response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 546.00	0.3	\$ 163.80
2/16/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) to discuss the updates to the memorandum drafted in response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 546.00	0.3	\$ 163.80
2/16/2018	Pizzo, Chris	Senior Manager	Update the memorandum drafted in response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 546.00	0.3	\$ 163.80
2/16/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to discuss the updates to the memorandum drafted in response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 546.00	0.4	\$ 218.40
2/16/2018	Pizzo, Chris	Senior Manager	Call with B. Shupe (Deloitte) to discuss Special Revenue Funds to provide details to Hacienda, as requested.	\$ 546.00	0.6	\$ 327.60
2/16/2018	Pizzo, Chris	Senior Manager	Participate in the first hour of a call with J. Doyle, J. Vazquez, J. Gabb (Deloitte) to discuss response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 546.00	1.0	\$ 546.00
2/16/2018	Shupe, Bryan	Manager	Call with C. Pizzo (Deloitte) to discuss which Special Revenue Funds that should be included in analysis as part of FY19 budget review.	\$ 507.00	0.6	\$ 304.20
2/16/2018	Shupe, Bryan	Manager	Prepare analysis/questions for variances identified in the FY18 Actual vs FY19 Solicitation comparison for Concept 003 (Purchased Services) for Dept. of Correctional Health.	\$ 507.00	0.7	\$ 354.90
2/16/2018	Shupe, Bryan	Manager	Perform analysis on Special Revenue Fund by type in Tableau to understand which fund type grouping agreed to the FY17 / FY18 amounts per SABANA	\$ 507.00	1.2	\$ 608.40

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/16/2018	Shupe, Bryan	Manager	Update SABANA budget review file to outline FY19 Solicitation vs FY18 dollar and variance changes by concept as part of FY19 budget review.	\$ 507.00	1.5	\$ 760.50
2/16/2018	Shupe, Bryan	Manager	Prepare analysis/questions for variances identified in the FY18 Actual vs FY19 Solicitation comparison for Concept 006 (Professional Services) for Dept. of Correctional Health.	\$ 507.00	1.5	\$ 760.50
2/16/2018	Shupe, Bryan	Manager	Prepare analysis/questions for variances identified in the FY18 Actual vs FY19 Solicitation comparison for Concept 001 (Payroll) for Dept. of Correctional Health.	\$ 507.00	1.6	\$ 811.20
2/16/2018	Shupe, Bryan	Manager	Update analysis on Correctional Health related to year-over-year variances between the FY18 Budget vs FY19 Solicitation by Concept as part of the FY19 budget review.	\$ 507.00	1.9	\$ 963.30
2/16/2018	Valencia, Veronica	Senior Associate	Gather internal payroll transaction system (PBC) rosters for Dept. of Education, Dept. of Corrections, Dept. of Health to identify classifications for employees to ensure data is being presented consistently across agencies for a comparable analysis.	\$ 429.00	0.9	\$ 386.10
2/16/2018	Valencia, Veronica	Senior Associate	Update Payroll analysis to identify object level codes for pensions to include in FY 18 vs. FY 19 budget analysis.	\$ 429.00	1.4	\$ 600.60
2/16/2018	Valencia, Veronica	Senior Associate	Update Payroll analysis to identify object level codes for pensions to include in FY 18 vs. FY 19 budget analysis.	\$ 429.00	1.6	\$ 686.40
2/16/2018	Valencia, Veronica	Senior Associate	Update Payroll analysis to identify object level codes for Christmas bonuses to include in FY 18 vs. FY 19 budget analysis.	\$ 429.00	1.6	\$ 686.40
2/16/2018	Valencia, Veronica	Senior Associate	Update Payroll analysis to identify object level codes for vacation and other to include in FY 18 vs. FY 19 budget analysis.	\$ 429.00	1.7	\$ 729.30
2/16/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance analysis for the Department of Corrections in preparation for meetings with OMB managers to discuss FY19 budget submission.	\$ 585.00	0.6	\$ 351.00
2/16/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss response to request from OMB regarding the \$445 million FY18 budget reserve.	\$ 585.00	1.3	\$ 760.50
2/16/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Analyze special revenue fund listing to draft respond questions from AAFAF regarding Milestone 1 - special revenue funds.	\$ 585.00	2.1	\$ 1,228.50
2/16/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance analysis for the Department of Public Safety in preparation for meetings with OMB managers to discuss FY19 budget submission.	\$ 585.00	2.8	\$ 1,638.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/19/2018	Doyle, John	Managing Director (MD)	Draft list of FY19 budget expenditures questions related to "Professional Services" in preparation for planned budget meetings with the OMB managers.	\$ 585.00	0.2	\$ 117.00
2/19/2018	Doyle, John	Managing Director (MD)	Draft list of FY19 budget expenditures questions related to "Purchased Services" in preparation for planned budget meetings with the OMB managers.	\$ 585.00	0.3	\$ 175.50
2/19/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 General Court of Justice (Agency 010) budget analysis prepared by C Pizzo (Deloitte) analysis to be utilized in FY19 review.	\$ 585.00	0.4	\$ 234.00
2/19/2018	Doyle, John	Managing Director (MD)	Review the FY19 budget review for Police Department (Agency 041) prepared by C. Pizzo (Deloitte) analysis for purpose of identifying additional key points to be included in analysis.	\$ 585.00	0.4	\$ 234.00
2/19/2018	Doyle, John	Managing Director (MD)	Draft list of FY19 budget questions by agency in preparation for planned budget meetings with the OMB managers.	\$ 585.00	0.5	\$ 292.50
2/19/2018	Doyle, John	Managing Director (MD)	Review FY19 budget analysis prepared by J Gabb (Deloitte) presenting grouped agencies under consideration for consolidation in FY19 fiscal year to show impact if consolidated.	\$ 585.00	0.5	\$ 292.50
2/19/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Public Housing (Agency 106) budget analysis to identify additional questions regarding key variances as part of the FY19 diligence process.	\$ 585.00	0.6	\$ 351.00
2/19/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Puerto Rico Industrial Development Corp (Agency 166) budget analysis prepared by C Pizzo (Deloitte) analysis to identify key changes year over year to incorporate in FY19 review.	\$ 585.00	0.6	\$ 351.00
2/19/2018	Doyle, John	Managing Director (MD)	Meeting with C Pizzo, J. Gabb (Deloitte) to identify questions/discuss analysis in preparation for meeting with OMB managers to discuss current budget request/ recommended budget FY 19 status.	\$ 585.00	0.9	\$ 526.50
2/19/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Department of Justice (Agency 038) budget analysis prepared by C Pizzo (Deloitte) analysis to be utilized in FY19 review.	\$ 585.00	1.0	\$ 585.00
2/19/2018	Gabb, James	Senior Manager	Prepare analysis file for variance review related to FY18 budget analysis versus FY19 Solicitation to review Agency Public Housing (106).	\$ 546.00	0.6	\$ 327.60
2/19/2018	Gabb, James	Senior Manager	Analyze Update Fiscal Plan 2.0 model for the purposes of evaluating FY19 Budget submissions by the agencies.	\$ 546.00	0.8	\$ 436.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/19/2018	Gabb, James	Senior Manager	Prepare schedule of OMB Managers by Agency in advance of Meeting with OMB.	\$ 546.00	1.2	\$ 655.20
2/19/2018	Gabb, James	Senior Manager	Analyze list of Special Revenue Funds prepared by third party, specifically in comparison to the OMB listing of funds, for the purpose of preparing a listing of funds in response to FOMB data request under the first milestone for the FY19 Budget.	\$ 546.00	1.7	\$ 928.20
2/19/2018	Pereira, Ravin	Manager	Update the Questionnaire for the General Court of Justice Agency, to include question related to object "other expenses- non classified", based on comments received from C. Pizzo (Deloitte), to obtain supporting documentation from OMB/Agency.	\$ 507.00	0.8	\$ 405.60
2/19/2018	Pereira, Ravin	Manager	Update Questionnaire for the Highway, Transportation Authority Agency, to include questions related to Salaries- Positions of Trust, Salaries - Managers, based on comments received from C. Pizzo, to obtain supporting documentation from OMB/Agency.	\$ 507.00	1.1	\$ 557.70
2/19/2018	Pereira, Ravin	Manager	Update Questionnaire for the Dept. of Justice Agency, to include questions related to concept "payroll/related expenses", based on comments received from C. Pizzo (Deloitte), to obtain supporting documentation from OMB/Agency.	\$ 507.00	1.2	\$ 608.40
2/19/2018	Pereira, Ravin	Manager	Update Questionnaire for the Puerto Rico Industrial Development Agency, to include questions related to concepts "Salaries- Regular Employees", Salaries- Positions of Trust", based on comments received from C. Pizzo, to obtain supporting documentation from OMB/Agency.	\$ 507.00	1.6	\$ 811.20
2/19/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 budget due diligence for the General Court of Justice (Agency 010), to include additional comments questions.	\$ 546.00	0.4	\$ 218.40
2/19/2018	Pizzo, Chris	Senior Manager	Review the FY19 budget due diligence for the Puerto Rico Industrial Development Corp (Agency 166), to identify additional questions to include as part of the FY19 review.	\$ 546.00	0.6	\$ 327.60
2/19/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 budget of the Highway + Transportation Authority (Agency 066), to identify questions/comments on variances in budget items as part of the FY19 review.	\$ 546.00	1.2	\$ 655.20
2/19/2018	Pizzo, Chris	Senior Manager	Review the FY19 budget due diligence for the Department of Justice (Agency 038) to identify additional questions to include as part of the FY19 review.	\$ 546.00	1.3	\$ 709.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/19/2018	Shupe, Bryan	Manager	Prepared analysis of OMB Managers Schedule for team to prepare questions in advance of Meeting with OMB manager agency heads for Budget due diligence.	\$ 507.00	0.7	\$ 354.90
2/19/2018	Shupe, Bryan	Manager	Prepare schedule of OMB Managers by Agency in advance of Meeting with OMB.	\$ 507.00	1.2	\$ 608.40
2/19/2018	Shupe, Bryan	Manager	Prepare analysis file for variance review related to FY18 budget analysis versus FY19 Solicitation to review Agency 106 - (Public Housing) (consolidated, by concept & program).	\$ 507.00	1.9	\$ 963.30
2/19/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, J. Gabb to identify questions/discuss analysis in preparation for meeting with OMB managers to discuss current budget request/ recommended budget FY 19 status.	\$ 429.00	0.9	\$ 386.10
2/19/2018	Valencia, Veronica	Senior Associate	Analyze variances between FY 18 approved budget and solicited budget FY 19 as it relates to utilities and Confianza employees salaries to check for compliance with instructions as sent by OMB for FY 19 budget solicitation.	\$ 429.00	2.8	\$ 1,201.20
2/19/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Participate in meeting with J. Doyle, J. Gabb, V. Valencia (Deloitte) in preparation for round of meetings with OMB managers to discuss the agencies solicited, recommended FY19 budgets.	\$ 585.00	0.9	\$ 526.50
2/20/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo, J. Gabb (Deloitte) to discuss Special Revenue Funds outside of the TSA / Hacienda accounts to reply to questions from Hacienda / AAFAF.	\$ 585.00	0.3	\$ 175.50
2/20/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) to coordinate FY19 budget agency meetings.	\$ 585.00	0.3	\$ 175.50
2/20/2018	Doyle, John	Managing Director (MD)	Review FY19 Department of Health (agency # 071) budget variance analysis compiled by J. Gabb (Deloitte) to identify additional questions on variances to be discussed with OMB as part of the FY19 review process.	\$ 585.00	0.5	\$ 292.50
2/20/2018	Doyle, John	Managing Director (MD)	Review FY19 Puerto Rico Health Insurance Admin (agency #187) budget variance analysis compiled by J Gabb (Deloitte) to identify additional questions regarding key variances as part of the FY19 diligence process.	\$ 585.00	0.6	\$ 351.00
2/20/2018	Doyle, John	Managing Director (MD)	Review FY19 Correctional Health (agency #220) budget variance analysis compiled by J Gabb (Deloitte) to identify key variances for further discussion as part of the FY19 diligence process.	\$ 585.00	0.7	\$ 409.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/20/2018	Doyle, John	Managing Director (MD)	Meeting with C Pizzo, J. Vazquez, J. Gabb (Deloitte) to discuss findings from meeting with OMB as it relates to next steps in budget analysis based on current OMB review status.	\$ 585.00	0.7	\$ 409.50
2/20/2018	Doyle, John	Managing Director (MD)	Review FY19 Department of Corrections & Rehab (agency # 137) budget variance analysis compiled by C. Pizzo (Deloitte) to identify variances for further discussion as part of the FY19 diligence process.	\$ 585.00	0.8	\$ 468.00
2/20/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte, J. Roa (OMB), J. Vazquez (Deloitte) to discuss federal notice of award details for FY19 budget milestone #1.	\$ 585.00	0.8	\$ 468.00
2/20/2018	Doyle, John	Managing Director (MD)	Compile analysis on Police & Corrections in preparation for meeting with J. Aponte (OMB) to discuss FY18 financial forecast comparison to FY Fiscal Plan baseline	\$ 585.00	0.9	\$ 526.50
2/20/2018	Doyle, John	Managing Director (MD)	Analyze Update Fiscal Plan expense measures / changes in the Fiscal Plan 2.0 model as prepared by third party for the purpose of comparing baseline / adjusted expenses for comparison to the FY19 Budget submissions by Commonwealth agencies.	\$ 585.00	1.6	\$ 936.00
2/20/2018	Gabb, James	Senior Manager	Call with C. Pizzo, J. Doyle (Deloitte) to discuss Special Revenue Funds outside of the TSA / Hacienda accounts to reply to questions from Hacienda / AAFAF.	\$ 546.00	0.3	\$ 163.80
2/20/2018	Gabb, James	Senior Manager	Analyze Update expense measures / changes in the Fiscal Plan 2.0 model as prepared by third party for the purpose of developing baseline / adjusted expenses for comparison to the FY19 Budget submissions by Commonwealth agencies.	\$ 546.00	1.9	\$ 1,037.40
2/20/2018	Gabb, James	Senior Manager	Analyze Special Revenue Funds (FEE) Reallocation by Concept from J. Aponte (OMB) for the purpose of responding to the FOMB data request under the first milestone for the FY19 Budget.	\$ 546.00	2.1	\$ 1,146.60
2/20/2018	Gabb, James	Senior Manager	Review available information included in the OMB budget system (Modulo Presupuesto) in preparation for comparing to the FY19 Budget submissions by agency.	\$ 546.00	2.3	\$ 1,255.80
2/20/2018	Gabb, James	Senior Manager	Analyze OMB system (Presupuesto Base Cero) for detailed Special Revenue Fund information as input by relevant agencies, including comparison to the FY17/ FY18 budgets for the purpose of preparing a response to a data request from FOMB on the first milestone of the FY19 Budget.	\$ 546.00	2.6	\$ 1,419.60



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/20/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19 Recommended budget, for the Commonwealth Election Commission, segregating the data based on Programs, Concepts, Objects, to highlight large year-over-year changes between the FY18 actuals vs the FY19 Recommended budget in preparation for FY 19' budget analysis.	\$ 507.00	2.6	\$ 1,318.20
2/20/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the Commonwealth Election Commission, to document identified issues between the FY18 vs FY19 Solicitation budget on a agency level, to obtain supporting documentation from OMB.	\$ 507.00	2.7	\$ 1,368.90
2/20/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19 Solicitation budget, FY18 budget for the Commonwealth Election Commission to highlight large year-over-year changes between the FY18 actuals vs the FY 19 solicitation budget.	\$ 507.00	2.8	\$ 1,419.60
2/20/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) to discuss Special Revenue Funds outside of the TSA / Hacienda accounts to reply to questions from Hacienda / AAFAF.	\$ 546.00	0.3	\$ 163.80
2/20/2018	Shupe, Bryan	Manager	Prepare questions on Concept 001 (Payroll) for Agency 106 (Public Housing) on material variances between FY18 and FY19 solicitations to provide questions to OMB and Agency managers as part of FY19 diligence process.	\$ 507.00	1.0	\$ 507.00
2/20/2018	Shupe, Bryan	Manager	Update PR-Payroll Summary File to develop a summary page in order to assess which agencies were ahead or behind planned SABANA as part of FY19 budget review.	\$ 507.00	1.5	\$ 760.50
2/20/2018	Shupe, Bryan	Manager	Update PR-Payroll Summary File to include January RHUM information in order to compare run rate / headcount for last 7 months as part of FY19 budget review	\$ 507.00	1.8	\$ 912.60
2/20/2018	Shupe, Bryan	Manager	Update variance analysis question listing for Agency 106 - (Public Housing) by concept to prepare questions for OMB in advance of FY19 budget.	\$ 507.00	2.1	\$ 1,064.70
2/20/2018	Shupe, Bryan	Manager	Prepare question list on Concept 006 (Professional services), Concept 003 (Purchased services), Concept 009 (Debt services) for Agency 106 (Public Housing) to inquire on material variances between FY18 and FY19.	\$ 507.00	2.2	\$ 1,115.40
2/20/2018	Valencia, Veronica	Senior Associate	Update agency coverage tracker for insight on overall coverage on budget analysis for milestone planning/tracking.	\$ 429.00	0.6	\$ 257.40



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/20/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, F. Rivera, J. Gabb (Deloitte) to discuss meeting with OMB as it relates to next steps in budget analysis based on current OMB review status.	\$ 429.00	0.7	\$ 300.30
2/20/2018	Valencia, Veronica	Senior Associate	Meeting with J. Ortiz, O. Guzman, H. Jimenez (all OMB), J. Vazquez (Deloitte) to discuss budget solicitation and recommendation status for "Office of the Commissioner of Insurance" and "Industrial Exemption Office".	\$ 429.00	1.7	\$ 729.30
2/20/2018	Valencia, Veronica	Senior Associate	Meeting with J. Ortiz, O. Guzman, H. Jimenez (all OMB), J. Vazquez (Deloitte) to discuss missing data points (payroll, voluntary transition, PAYGO), and the impact to the budgeted numbers to utilize in FY19 budget analysis.	\$ 429.00	1.9	\$ 815.10
2/20/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB), J. Doyle (Deloitte) to discuss draft response to EY related to two FY18 Budget Reserves established under the custody of OMB to account for the Net Other Income activity of specific agencies.	\$ 585.00	0.8	\$ 468.00
2/20/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, V. Valencia, J. Gabb (Deloitte) to discuss meeting with OMB as it relates to next steps in budget analysis based on current OMB review status.	\$ 585.00	1.1	\$ 643.50
2/20/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with H. Jimenez, O. Guzman, J. Rodriguez (OMB), V. Valencia (Deloitte) to discuss FY19 solicited, recommended budget for agency #22 Office of the Commissioner of Insurance.	\$ 585.00	1.3	\$ 760.50
2/20/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review analysis of FY18 approved budget vs FY19 solicited, recommended budgets in preparation for the meeting with the OMB managers.	\$ 585.00	1.5	\$ 877.50
2/20/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Ortiz, O. Guzman, H. Jimenez (all OMB), V. Valencia (Deloitte) to discuss missing data points (payroll, voluntary transition, PAYGO), to assess the impact to the budgeted numbers to utilize in FY19 budget analysis.	\$ 585.00	1.9	\$ 1,111.50
2/21/2018	Doyle, John	Managing Director (MD)	Review PREPA/PRASA estimates for FY19 budget in preparation for discussion with J. Aponte (OMB) regarding FY18 baseline estimates for Fiscal Plan	\$ 585.00	0.3	\$ 175.50
2/21/2018	Doyle, John	Managing Director (MD)	Review Department of Sports Recreation budget transfer requests to incorporate budget appropriation requests into FY19 budget analysis.	\$ 585.00	0.3	\$ 175.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/21/2018	Doyle, John	Managing Director (MD)	Review roster analysis prepared by third party in advance of discussion with J. Aponte (OMB) regarding oversight support.	\$ 585.00	0.4	\$ 234.00
2/21/2018	Doyle, John	Managing Director (MD)	Review FY18 RHUM headcount analysis to identify variances to FY19 roster submissions by agency to discuss with J. Aponte (OMB).	\$ 585.00	0.5	\$ 292.50
2/21/2018	Doyle, John	Managing Director (MD)	Review detailed Payroll analysis by agency by fund by employee type - comparison to FY18 numbers to draft list of agency variances to review with OMB	\$ 585.00	0.5	\$ 292.50
2/21/2018	Doyle, John	Managing Director (MD)	Review FY18 RHUM payroll analysis to identify agency budget variances to FY19 submissions for follow-up with OMB managers	\$ 585.00	0.6	\$ 351.00
2/21/2018	Doyle, John	Managing Director (MD)	Review Payroll analysis from RHUM data compiled by J. Gabb (Deloitte) comparing agency level run rate detail for prior fiscal year to understand trending/ prepare diligence questions for OMB budget staff.	\$ 585.00	1.0	\$ 585.00
2/21/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo, R. Pereira (Deloitte) to discuss updated work plan for the FY19 agency due diligence process.	\$ 585.00	1.2	\$ 702.00
2/21/2018	Doyle, John	Managing Director (MD)	Analyze available information included in the OMB budget system (Modulo Presupuesto) in preparation for obtaining FY19 Budget submissions by agency.	\$ 585.00	2.3	\$ 1,345.50
2/21/2018	Gabb, James	Senior Manager	Call with C. Pizzo, R. Pereira (Deloitte) to discuss updated work plan for the FY19 agency due diligence process.	\$ 546.00	0.3	\$ 163.80
2/21/2018	Gabb, James	Senior Manager	Prepare payroll analysis for Familia Umbrella Agencies headcount / payroll figures for 5 month run rate analysis to prepare questions for OMB in preparation for FY19 budget process.	\$ 546.00	1.2	\$ 655.20
2/21/2018	Gabb, James	Senior Manager	Analyze reporting available in OMB budget management system (Modulo) to assess information submitted by agencies to-date for the purpose of understanding the nature of the submissions for the FY19 Budget to meet milestone requirements set forth by the FOMB under PROMESA requirements.	\$ 546.00	1.2	\$ 655.20
2/21/2018	Gabb, James	Senior Manager	Prepare payroll analysis for DDEC Umbrella Agencies headcount / payroll figures for 5 month run rate analysis to prepare questions for OMB in preparation for FY19 budget process.	\$ 546.00	1.4	\$ 764.40

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/21/2018	Gabb, James	Senior Manager	Analyze agency submissions to the OMB zero based budgeting support system (PBC) for the purpose of assessing compliance with OMB circular requirements, as well as information necessary to meet FOMB milestones for the FY19 Budget.	\$ 546.00	1.4	\$ 764.40
2/21/2018	Gabb, James	Senior Manager	Prepare Budget Support File template for Dept. of Health program University Hospital for Adults reflecting the collection of disparate sources of information for the purpose of developing a supporting analysis of the FY19 Budget submission by the Dept. of Health to meet the FOMB requirements for the FY19 Budget.	\$ 546.00	1.8	\$ 982.80
2/21/2018	Gabb, James	Senior Manager	Prepare payroll analysis from RHUM (Hacienda HR system) data comparing agency level run rate detail for July, Aug, Sept, Oct, Jan in order to understand significant trends by month.	\$ 546.00	2.3	\$ 1,255.80
2/21/2018	Pereira, Ravin	Manager	Call with C. Pizzo (Deloitte) to discuss the due diligence questions for agency 066 (Housing, Transportation Authority), to send documentation request to OMB.	\$ 507.00	0.2	\$ 101.40
2/21/2018	Pereira, Ravin	Manager	Call with C. Pizzo (Deloitte) to discuss the due diligence questions for agency 166 (Puerto Rico Industrial Development Corporation), to send documentation request to OMB.	\$ 507.00	0.2	\$ 101.40
2/21/2018	Pereira, Ravin	Manager	Call with C. Pizzo (Deloitte) to discuss the due diligence questions for agency 038 (Department of Justice), to send documentation request to OMB.	\$ 507.00	0.3	\$ 152.10
2/21/2018	Pereira, Ravin	Manager	Participate in call with J. Gabb, C. Pizzo (both Deloitte) to discuss updated work plan for the FY19 agency due diligence process, to send documentation request to OMB.	\$ 507.00	0.3	\$ 152.10
2/21/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19 Solicitation budget, FY18 budget for the Department of State, segregating the data based on Programs, Concepts, Objects, to highlight large year over year changes between the FY18 actuals vs the FY 19 solicitation budget in preparation for FY 19' budget analysis.	\$ 507.00	2.2	\$ 1,115.40

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/21/2018	Pereira, Ravin	Manager	Prepare a questionnaire for the Dept. of State, to document identified issues between the FY18 vs FY19 Solicitation budget on a agency level related to program "General Management/Administration", "Incorporation Services, Passports, Regulations/Examination", to obtain supporting documentation from OMB.	\$ 507.00	2.7	\$ 1,368.90
2/21/2018	Pereira, Ravin	Manager	Prepare a comparison between the FY19 Recommended budget, FY18 budget for the Dept. of State, segregating the data based on Programs, Concepts, Objects, to highlight large year over year changes between the FY18 actuals vs the FY19 Recommended budget in preparation for FY19 budget analysis.	\$ 507.00	2.8	\$ 1,419.60
2/21/2018	Pizzo, Chris	Senior Manager	Call with R. Pereira (Deloitte) to discuss the due diligence questions for agency 066 (Housing + Transportation Authority) to be included as part of the FY19 review.	\$ 546.00	0.2	\$ 109.20
2/21/2018	Pizzo, Chris	Senior Manager	Call with R. Pereira (Deloitte) to discuss the due diligence questions for agency 166 (Puerto Rico Industrial Development Corporation) to be included as part of the FY19 review.	\$ 546.00	0.2	\$ 109.20
2/21/2018	Pizzo, Chris	Senior Manager	Call with R. Pereira (Deloitte) to discuss the due diligence questions for agency 038 (Department of Justice) to provide feedback/commentary.	\$ 546.00	0.3	\$ 163.80
2/21/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, R. Pereira (Deloitte) to discuss updated work plan for the FY19 agency due diligence process.	\$ 546.00	0.3	\$ 163.80
2/21/2018	Pizzo, Chris	Senior Manager	Analyze due diligence questions for agency 038 Department of Justice to identify additional questions required as part of the FY19 budget review process.	\$ 546.00	0.7	\$ 382.20
2/21/2018	Shupe, Bryan	Manager	Prepare payroll analysis for Familia Umbrella Agencies headcount / payroll figures for 5 month run rate analysis to prepare questions for OMB in preparation for FY19 budget process	\$ 507.00	1.2	\$ 608.40
2/21/2018	Shupe, Bryan	Manager	Prepare payroll analysis for DDEC Umbrella Agencies headcount / payroll figures for 5 month run rate analysis to prepare questions for OMB in preparation for FY19 budget process	\$ 507.00	1.4	\$ 709.80
2/21/2018	Shupe, Bryan	Manager	Prepare question list on Concept 001 (Payroll) and Concept 006 (Professional Services) for Agency 018 (Planning Board) on material variances between FY18 and FY19 Budget solicitations.	\$ 507.00	2.0	\$ 1,014.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/21/2018	Shupe, Bryan	Manager	Prepare analysis file related to Agency 018 (Planning Boards) for material variances by Programs/concepts to provide questions to OMB and Agency managers	\$ 507.00	2.3	\$ 1,166.10
2/21/2018	Shupe, Bryan	Manager	Prepare payroll analysis comparing agency level run rate detail for July, Aug, Sept, Oct, Jan in order to identify significant variances for the preparation of questions to the OMB managers.	\$ 507.00	2.3	\$ 1,166.10
2/21/2018	Valencia, Veronica	Senior Associate	Draft email to M. Negrón (OMB Manager) to request federal funds report/inquire about extending user access to utilize available reporting tools in Modulo for budget analysis.	\$ 429.00	0.6	\$ 257.40
2/21/2018	Valencia, Veronica	Senior Associate	Test user access in Modulo by searching for crucial reports (OGP3, OGP4, General Fund Reconciliation) to identify issues obtaining required information to be utilized in analysis of FY19 budget.	\$ 429.00	1.2	\$ 514.80
2/21/2018	Valencia, Veronica	Senior Associate	Update payroll roster listing to include Solid Waste Authority, Health Insurance Administration, Center of Investigations for year-over-year payroll spend analysis.	\$ 429.00	1.4	\$ 600.60
2/21/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include updated RHUM (Hacienda HR) data as of 1/2018 to utilize in headcount analysis.	\$ 429.00	2.7	\$ 1,158.30
2/21/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review Joint Resolution 196 related to a \$300M loan to PREPA to analyze the FY18 budget impact.	\$ 585.00	0.3	\$ 175.50
2/21/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review court order related to the \$300 million loan to PREPA to analyze FY18 budget impact.	\$ 585.00	0.8	\$ 468.00
2/21/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review list of federal funds by agency prepared by OMB in response to Milestone 2.	\$ 585.00	0.8	\$ 468.00
2/22/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Investigation, Prosecution, & Appeals Commission (Agency 034) budget analysis to identify variances for further discussion as part of the FY19 diligence process.	\$ 585.00	0.6	\$ 351.00
2/22/2018	Doyle, John	Managing Director (MD)	Review updated FY18 Payroll Report issued by Treasury to compare to both RHUM/ Non-RHUM salary/headcount data.	\$ 585.00	0.7	\$ 409.50
2/22/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Cooperative Development Board (Agency 062) budget analysis prepared by J. Gabb (Deloitte) to identify additional questions on variances to be discussed with OMB as part of the FY19 diligence process.	\$ 585.00	0.9	\$ 526.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/22/2018	Doyle, John	Managing Director (MD)	Review Update analysis of transfers prepared by J. Gabb (Deloitte) detailing transfer requests for agencies to review agency budgets for FY19 in comparison to FY18 budgets following transfers.	\$ 585.00	1.0	\$ 585.00
2/22/2018	Doyle, John	Managing Director (MD)	Meeting with J. Marrero (OMB) to discuss FY19 budget issues, fiscal year-end encumbrance, PREPA loan impact on FY18 budget reserves.	\$ 585.00	1.2	\$ 702.00
2/22/2018	Gabb, James	Senior Manager	Status update call with C. Pizzo (Deloitte) regarding FY19 budget work stream progress.	\$ 546.00	0.2	\$ 109.20
2/22/2018	Gabb, James	Senior Manager	Status update call with C. Pizzo (Deloitte) regarding FY19 agency analysis.	\$ 546.00	0.2	\$ 109.20
2/22/2018	Gabb, James	Senior Manager	Prepare analysis file related to Cooperative development board (Agency 062) for material variances by Programs to provide questions to OMB and Agency managers to assist in FY19 budget analysis.	\$ 546.00	0.6	\$ 327.60
2/22/2018	Gabb, James	Senior Manager	Prepare analysis file related to Investigation, Prosecution, and Appeals Commission (Agency 034) for material variances by Programs to provide questions to OMB/ Agency managers to assist in FY19 budget analysis.	\$ 546.00	0.8	\$ 436.80
2/22/2018	Gabb, James	Senior Manager	Update analysis of transfers, reflecting the automatic flow-through from detailed transfer requests to a tracking worksheet covering agencies at the account level for the purpose of maintaining a post-transfer view of agency budgets for FY18 in preparation of the analysis of FY19 Budget submissions by the agencies to meet PROMESA milestone reporting requirements.	\$ 546.00	1.6	\$ 873.60
2/22/2018	Gabb, James	Senior Manager	Analyze status of FY19 Budget submissions by the Dept. of Education for the purpose of understanding the nature of information submitted along with the budget requests to OMB for the purpose of reviewing agency FY19 Budget submissions with supporting detail to meet FOMB milestone requirements.	\$ 546.00	2.1	\$ 1,146.60
2/22/2018	Gabb, James	Senior Manager	Draft payroll analysis for Budget Support file of the Dept. of Health to analyze changes for requested payroll in the context of existing agency rosters/ Hacienda payroll (RHUM) information.	\$ 546.00	2.7	\$ 1,474.20

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/22/2018	Pereira, Ravin	Manager	Update the Questionnaire for the Dept. of Justice Agency, to include considerations related to the FY2019 OMB Instructions to be delivered to agency to obtain supporting documentation to utilize in FY19 budget analysis.	\$ 507.00	1.5	\$ 760.50
2/22/2018	Pereira, Ravin	Manager	Update the Questionnaire for the Highway, Transportation Authority Agency, to include considerations related to the FY2019 OMB Instructions to be delivered to agency to obtain supporting documentation to utilize in FY19 budget analysis.	\$ 507.00	1.6	\$ 811.20
2/22/2018	Pereira, Ravin	Manager	Update the Questionnaire for the Puerto Rico Industrial Development Agency, to include considerations related to the FY2019 OMB Instructions to be delivered to agency to obtain supporting documentation to utilize in FY19 budget analysis.	\$ 507.00	1.7	\$ 861.90
2/22/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) regarding FY19 budget work stream status including agency analysis, special revenue funds, responses to questions from EY.	\$ 546.00	0.2	\$ 109.20
2/22/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) regarding FY19 agency analysis, including pension costs, special revenue fund codes.	\$ 546.00	0.2	\$ 109.20
2/22/2018	Pizzo, Chris	Senior Manager	Analyze updates to the due diligence questions for agency 038 Department of Justice to assess whether changes align with FY19 review strategy.	\$ 546.00	0.2	\$ 109.20
2/22/2018	Pizzo, Chris	Senior Manager	Call with C. Young, J. Doyle, T. Hurley, V. Soran, J. Gabb, D. Carey to inform the team on the responses to questions from EY, FY19 agency analysis, special revenue funds, to enable sharing of information across work streams/ avoid potential duplication of efforts access work streams.	\$ 546.00	0.5	\$ 273.00
2/22/2018	Shupe, Bryan	Manager	Prepare analysis bridging FY18 to FY19 material changes in year-over-year allocations to help frame questions for OMB managers in advance of FY19 budget approvals	\$ 507.00	0.4	\$ 202.80
2/22/2018	Shupe, Bryan	Manager	Prepare questions for OMB managers related to variance changes in Agency 034 (Investigation, Prosecution, and Appeals Commission) for concept 001 (Payroll) to understand material variances between FY18 and FY19 Solicitation	\$ 507.00	0.9	\$ 456.30

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/22/2018	Shupe, Bryan	Manager	Prepare question list on Concept 014 (Contributions to Non Government Agencies) and Concept 004 (Donations, Subsidies, Distributions) for Agency 018 (Planning Board) based on material variances between FY18 and FY19 solicitations.	\$ 507.00	1.3	\$ 659.10
2/22/2018	Shupe, Bryan	Manager	Prepare analysis file related to Agency 062 (Cooperative development board) to identify material variances by Programs/concepts to draft questions as part of FY19 diligence process	\$ 507.00	1.3	\$ 659.10
2/22/2018	Shupe, Bryan	Manager	Prepare question list on Concept 001 (Payroll) and Concept 006 (Professional Services) for Agency 030 (Office of Admin and Transformation of HR) on material variances between FY18 and FY19 solicitations.	\$ 507.00	1.7	\$ 861.90
2/22/2018	Shupe, Bryan	Manager	Prepare analysis file to identify material variances by Programs/Concepts for Agency 034 (Investigation, Prosecution, and Appeals Commission) to identify questions as part of FY19 diligence process	\$ 507.00	1.8	\$ 912.60
2/22/2018	Shupe, Bryan	Manager	Prepare analysis file to identify material variances by Programs/Concepts for Agency 030 (Office of Admin and Transformation of HR) to identify questions as part of FY19 diligence process	\$ 507.00	2.1	\$ 1,064.70
2/22/2018	Valencia, Veronica	Senior Associate	Analyze transfer request at Department of Recreation to identify impact of transfer to the FY18 budget to apply in analysis of FY19 budget.	\$ 429.00	1.8	\$ 772.20
2/22/2018	Valencia, Veronica	Senior Associate	Analyze transfer request from Vocational Rehabilitation to include in transfer analysis of current budget in preparation for planning/analyzing FY19 budget.	\$ 429.00	2.1	\$ 900.90
2/22/2018	Valencia, Veronica	Senior Associate	Analyze transfer request from AFAF to include in transfer analysis of current budget in preparation for planning/analyzing FY19 budget.	\$ 429.00	2.2	\$ 943.80
2/22/2018	Valencia, Veronica	Senior Associate	Analyze transfer request from general court of justice include in transfer analysis of current budget in preparation for planning/analyzing FY19 budget.	\$ 429.00	2.3	\$ 986.70
2/22/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review accounting memorandum prepared by third party related to the accounting implications of the \$300 million loan to PREPA to understand impact on budget.	\$ 585.00	0.9	\$ 526.50
2/22/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB), J. Doyle (Deloitte) to discuss FY18 budget impact of the \$300 million loan to PREPA.	\$ 585.00	1.1	\$ 643.50



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Date	Professional	Level	Description	Rate	Hours	Fees
2/22/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review Revolving Credit Loan, Security Agreement between the Commonwealth of PR/ PREPA to analyze impact to FY18 budget.	\$ 585.00	1.6	\$ 936.00
2/23/2018	Doyle, John	Managing Director (MD)	Review update to the due diligence questions for Highway & Transportation Authority (agency #066) to identify patterns within the agency to incorporate in FY19 review.	\$ 585.00	0.6	\$ 351.00
2/23/2018	Doyle, John	Managing Director (MD)	Review the FY19 budget diligence questions developed by C. Pizzo for Puerto Rico Industrial Development Company (agency # 166) to be provided to OMB for FY19 review.	\$ 585.00	1.1	\$ 643.50
2/23/2018	Doyle, John	Managing Director (MD)	Analyze status of open FOMB advisor (EY) requests from OMB under the first milestone of FY19 Budget reporting, including Update agency contact information, list of funds with related agencies/ laws/ amounts.	\$ 585.00	1.2	\$ 702.00
2/23/2018	Gabb, James	Senior Manager	Research FY18 pension costs included in the budget under the custody of OMB to compare FY18 budgeted costs to FY19 budgeted pension cost at the agency level.	\$ 546.00	0.3	\$ 163.80
2/23/2018	Gabb, James	Senior Manager	Analyze updated schedule of funds, by comparing to third party schedule of funds to identify differences / classify funds to complete Milestone #1 for the FOMB.	\$ 546.00	0.4	\$ 218.40
2/23/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) regarding the FY19 budget for pension costs by agency to compare to FY18 budgeted pension costs.	\$ 546.00	0.5	\$ 273.00
2/23/2018	Gabb, James	Senior Manager	Prepare analysis file related to Labor Relations Board (Agency 068) ) for material variances by Programs to provide questions to OMB and Agency managers to assist in FY19 budget analysis.	\$ 546.00	0.5	\$ 273.00
2/23/2018	Gabb, James	Senior Manager	Call with C. Pizzo, B. Shupe (Deloitte) to discuss special revenue fund codes to reply to question from FOMB regarding cash balances on hand in special revenue funds.	\$ 546.00	0.6	\$ 327.60
2/23/2018	Gabb, James	Senior Manager	Analyze status of open FOMB advisor (EY) requests from OMB under the first milestone of FY19 Budget reporting, including updated agency contact information, list of funds with related agencies / laws / amounts for the purpose of delivering additional information requested by the FOMB advisor (EY).	\$ 546.00	1.2	\$ 655.20

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Date	Professional	Level	Description	Rate	Hours	Fees
2/23/2018	Gabb, James	Senior Manager	Analyze status of FY19 Budget submissions by the agencies for the purpose of understanding which agencies submitted budget requests to OMB.	\$ 546.00	1.6	\$ 873.60
2/23/2018	Pereira, Ravin	Manager	Update the Questionnaire for the Department of State Agency, to include considerations related to the FY2019 OMB Instructions to be delivered to agency to obtain supporting documentation to utilize in FY19 budget analysis.	\$ 507.00	1.9	\$ 963.30
2/23/2018	Pereira, Ravin	Manager	Update the Questionnaire for the Commonwealth Election Commission Agency, to include considerations related to the FY2019 OMB Instructions to be delivered to agency to obtain supporting documentation to utilize in FY19 budget analysis.	\$ 507.00	2.1	\$ 1,064.70
2/23/2018	Pizzo, Chris	Senior Manager	Update the due diligence questions for agency 038 Department of Justice so that changes align with FY19 review strategy.	\$ 546.00	0.2	\$ 109.20
2/23/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) regarding the FY19 budget for pension costs by agency to compare to FY18 budgeted pension costs as part of FY19 budget review.	\$ 546.00	0.5	\$ 273.00
2/23/2018	Pizzo, Chris	Senior Manager	Update analysis of the due diligence questions for agency 066 Highway + Transportation Authority to include additional payroll related questions as par of the FY19 budget analysis.	\$ 546.00	0.5	\$ 273.00
2/23/2018	Pizzo, Chris	Senior Manager	Analyze updates to the due diligence questions for agency 066 Highway + Transportation Authority so that changes align with FY19 review strategy.	\$ 546.00	0.6	\$ 327.60
2/23/2018	Pizzo, Chris	Senior Manager	Research FY18 pension costs included in the budget under the custody of OMB to compare FY18 budgeted costs to FY19 budgeted pension cost at the agency level.	\$ 546.00	0.6	\$ 327.60
2/23/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, B. Shupe (Deloitte) to discuss special revenue fund codes to reply to question from FOMB regarding cash balances on hand in special revenue funds.	\$ 546.00	0.6	\$ 327.60
2/23/2018	Pizzo, Chris	Senior Manager	Analyze the due diligence questions on the FY19 budget for agency 166 Puerto Rico Industrial Development Company so that changes align with FY19 review strategy.	\$ 546.00	1.1	\$ 600.60
2/23/2018	Shupe, Bryan	Manager	Prepare analysis file related to Agency 068 (Labor Relations Board) to identify material variances by Program/concept to provide questions to OMB and Agency managers.	\$ 507.00	0.7	\$ 354.90

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Date	Professional	Level	Description	Rate	Hours	Fees
2/23/2018	Shupe, Bryan	Manager	Prepare questions for OMB managers related to variance changes in Agency 068 (Labor Relations Board) for concept 003 (Purchased Services) to understand material variances between FY18 and FY19 Solicitation.	\$ 507.00	1.2	\$ 608.40
2/23/2018	Shupe, Bryan	Manager	Prepare questions for OMB managers related to changes in variances in Agency 062 (Cooperative development board) for concept 001 (Payroll) to understand material variances between FY18 and FY19 Solicitation amounts.	\$ 507.00	1.4	\$ 709.80
2/23/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review analysis of excel list of special revenue funds for fiscal year 17 provided to Hacienda to obtain balances at 6/30/17 in response to a request from the FOMB.	\$ 585.00	0.9	\$ 526.50
2/23/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review analysis of actual payroll paid by Hacienda for the months of December 2017, January 2018, to compare against headcount information provided by the agencies to identify variances for follow-up with OMB.	\$ 585.00	1.2	\$ 702.00
2/24/2018	Gabb, James	Senior Manager	Prepare preliminary draft of FY19 Budget to Fiscal Plan reconciliation for Direct Operating Expenses for the purpose of identifying key differences between the FY19 Budget and the Fiscal Plan.	\$ 546.00	1.0	\$ 546.00
2/24/2018	Gabb, James	Senior Manager	Analyze the Fiscal Plan Model / Reconciliation of Fiscal Plan excel file in the data room with respect to the due diligence work performed for this agency (Department of Health).	\$ 546.00	1.5	\$ 819.00
2/24/2018	Pizzo, Chris	Senior Manager	Research historical treatment of Special Revenue Funds at GPR to understand implications in the way in which the funds are described / the restrictions on access to cash to keep in consideration in FY19 review.	\$ 546.00	0.2	\$ 109.20
2/24/2018	Pizzo, Chris	Senior Manager	Analyze "HTA Organization Chart "as part of the budget due diligence process FY19 review.	\$ 546.00	0.2	\$ 109.20
2/24/2018	Pizzo, Chris	Senior Manager	Analyze "Highway Transportation Administration Loss Assessments + Reconstruction Efforts" to identify implications in FY19 budget due diligence process.	\$ 546.00	0.3	\$ 163.80
2/24/2018	Pizzo, Chris	Senior Manager	Analyze the Fiscal Plan Model / Reconciliation of Fiscal Plan excel file in the data room with respect to the due diligence work performed for this agency (HTA).	\$ 546.00	0.5	\$ 273.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/24/2018	Pizzo, Chris	Senior Manager	Analyze HTA Mediation Deck to identify implications in FY19 budget as part of FY19 budget due diligence process.	\$ 546.00	0.6	\$ 327.60
2/24/2018	Pizzo, Chris	Senior Manager	Update the due diligence variance analysis of the FY19 budget for agency 023 Department of State to include additional payroll related questions as part of the FY19 budget analysis.	\$ 546.00	1.2	\$ 655.20
2/24/2018	Pizzo, Chris	Senior Manager	Update the due diligence variance analysis of the FY19 budget for agency 028 Commonwealth Election Commission to include additional payroll related questions as par of the FY19 budget analysis.	\$ 546.00	1.2	\$ 655.20
2/25/2018	Gabb, James	Senior Manager	Prepare preliminary draft of FY19 Budget to Fiscal Plan reconciliation for Direct Payroll Expenses for the purpose of identifying key differences between the FY19 Budget and the Fiscal Plan.	\$ 546.00	0.7	\$ 382.20
2/25/2018	Gabb, James	Senior Manager	Prepare Update Budget Support File template for use by R. Pereira and B. Shupe in their analysis of FY19 agency budget submissions.	\$ 546.00	1.3	\$ 709.80
2/25/2018	Gabb, James	Senior Manager	Analyze reconciliation of special revenue funds to schedule prepared by Conway to understand the FY19 presentation of special revenue funds in the Fiscal Plan.	\$ 546.00	1.8	\$ 982.80
2/26/2018	Doyle, John	Managing Director (MD)	Review 2/23/18 updated schedule of \$1 billion hurricane disaster spending to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 585.00	0.2	\$ 117.00
2/26/2018	Doyle, John	Managing Director (MD)	Review FY18 payroll/headcount analysis - Department of Familia - comparing FY19 solicitation to measures FY18 to be utilized in FY19 review.	\$ 585.00	0.3	\$ 175.50
2/26/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Solicitation & Recomendado budget analysis updated with current information from Modulo as part of the FY19 review.	\$ 585.00	0.4	\$ 234.00
2/26/2018	Doyle, John	Managing Director (MD)	Review updated FY19 budget diligence variance analysis for Department of State (agency #023) prepared by C. Pizzo (Deloitte) to be included in FY19 review.	\$ 585.00	0.5	\$ 292.50
2/26/2018	Doyle, John	Managing Director (MD)	Review preliminary draft of FY19 Budget to Fiscal Plan reconciliation for Direct Operating Expenses developed by J Gabb (Deloitte) for the purpose of identifying key differences between the FY19 Budget and the Fiscal Plan.	\$ 585.00	0.6	\$ 351.00

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Date	Professional	Level	Description	Rate	Hours	Fees
2/26/2018	Doyle, John	Managing Director (MD)	Review FY19 Department of Justice (agency # 38) and General Court of Justice - (agency # 10) budget variance analysis to identify variance patterns as part of the FY19 budget review process.	\$ 585.00	0.9	\$ 526.50
2/26/2018	Doyle, John	Managing Director (MD)	Review FY19 budget recommendations by program, by agency in preparation of scheduled budget meeting with J. Marrero (OMB)	\$ 585.00	0.9	\$ 526.50
2/26/2018	Doyle, John	Managing Director (MD)	Review Feds Funds report compiled by OMB - funds by federal source, funds receipts by agencies in connection with Milestone #1 requirements	\$ 585.00	1.1	\$ 643.50
2/26/2018	Doyle, John	Managing Director (MD)	Review updated FY19 budget diligence variance analysis for Commonwealth Election Commission (agency #028) prepared by C. Pizzo (Deloitte) to identify key changes.	\$ 585.00	1.2	\$ 702.00
2/26/2018	Gabb, James	Senior Manager	Analyze agency submissions of the FY19 contract templates to prepare for the FY19 budget due diligence.	\$ 546.00	1.1	\$ 600.60
2/26/2018	Gabb, James	Senior Manager	Prepare top-down analysis of consolidated FY19 Budget by agency for the purpose of identifying significant budget variances to FY18.	\$ 546.00	1.9	\$ 1,037.40
2/26/2018	Gabb, James	Senior Manager	Analyze Department of Health Budget Support File as prepared by Bryan Shupe to develop questions on the FY19 Budget for the OMB manager.	\$ 546.00	2.1	\$ 1,146.60
2/26/2018	Shupe, Bryan	Manager	Update analysis for Agency 062 Cooperative Development Commission to included breakout of FY19 versus FY18 expenses by Fund as part of FY19 review	\$ 507.00	1.1	\$ 557.70
2/26/2018	Shupe, Bryan	Manager	Update analysis for Agency 068 Labor Relations Board to included breakout of FY19 versus FY18 expenses by Fund as part of FY19 review	\$ 507.00	1.4	\$ 709.80
2/26/2018	Shupe, Bryan	Manager	Update analysis on Department of Education to review FY19 Solicitation by Fund in order to gain clarity on transfers to additionally support variance analysis and revise questions to OMB managers	\$ 507.00	1.6	\$ 811.20
2/26/2018	Shupe, Bryan	Manager	Build support binder for all analyses ready for review to include in budget support file with related questions in advance of review	\$ 507.00	2.1	\$ 1,064.70
2/26/2018	Valencia, Veronica	Senior Associate	Update variance analysis tracker to include update for General Court of Justice, Department of State, Department of Justice, PR Industrial Development for tracking and reporting of year-over-year spend analyses.	\$ 429.00	0.9	\$ 386.10

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/26/2018	Valencia, Veronica	Senior Associate	Update budget variance analysis to group information based on FY18 approved budget to prioritize view of higher approved budget agencies to facilitate FY19 budget review.	\$ 429.00	1.3	\$ 557.70
2/27/2018	Doyle, John	Managing Director (MD)	Review updated FY19 Payroll analysis for purpose of identifying variances to review with J. Aponte (OMB), H. Gomez (BDO)	\$ 585.00	0.3	\$ 175.50
2/27/2018	Doyle, John	Managing Director (MD)	Compare Federal Funds analysis by Agency & by Federal program provided by OMB to estimated Fiscal Plan amounts to estimate missing details/follow-up areas.	\$ 585.00	0.5	\$ 292.50
2/27/2018	Doyle, John	Managing Director (MD)	Draft email to J. Aponte regarding budget protocols, outstanding FY19 budget related items from Conway, EY to identify next steps.	\$ 585.00	0.5	\$ 292.50
2/27/2018	Doyle, John	Managing Director (MD)	Review General Court of Justice - 10 FY19 budget variance analysis compiled by C. Pizzo (Deloitte) for purpose of reviewing budget submission from agency.	\$ 585.00	0.5	\$ 292.50
2/27/2018	Doyle, John	Managing Director (MD)	Review Industrial Development - 166 FY19 budget variance analysis to identify additional questions based on unexpected variances for follow-up as part of the FY19 diligence process	\$ 585.00	0.6	\$ 351.00
2/27/2018	Doyle, John	Managing Director (MD)	Review FY19 General Fund budget analysis to identify key changes in preparation of budget discussion with J Aponte, J Marrero (OMB)	\$ 585.00	0.6	\$ 351.00
2/27/2018	Doyle, John	Managing Director (MD)	Review Highway Transportation - 66 FY19 budget variance analysis compiled to understand patterns in variances as part of the FY19 review process.	\$ 585.00	0.7	\$ 409.50
2/27/2018	Doyle, John	Managing Director (MD)	Review budget variance analysis for Department of State - 023 and Commonwealth Election Commission - 028 to identify year-over-year changes to discuss with OMB managers	\$ 585.00	0.8	\$ 468.00
2/27/2018	Doyle, John	Managing Director (MD)	Review Fiscal Plan analysis compiled by C Pizzo (Deloitte) to understand implications on FY19 Budgets/ changes to initial budget submission by agency	\$ 585.00	1.1	\$ 643.50
2/27/2018	Doyle, John	Managing Director (MD)	Review Consolidated FY19 Budget by agency, by concept analysis for the purpose of identifying significant budget variances to FY18 in preparation for discussion with J. Marrero (OMB)	\$ 585.00	1.5	\$ 877.50
2/27/2018	Gabb, James	Senior Manager	Prepare top-down analysis of FY19 Budget by agency by concept for the purpose of identifying significant budget variances to FY18 to consider in FY19 budget analysis.	\$ 546.00	1.9	\$ 1,037.40

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
2/27/2018	Gabb, James	Senior Manager	Update PR-Payroll Summary File v3 and developed payroll analysis to compare agency spending across 128 agencies included in the FY18 budget for the purposes of developing agency level questions to the OMB managers.	\$ 546.00	2.4	\$ 1,310.40
2/27/2018	Gabb, James	Senior Manager	Prepare analysis of FY18 vs FY19 recommended spending related to Water expenses for all agencies in order generate compliance questions and identify agencies that are in compliance with guidance.	\$ 546.00	2.6	\$ 1,419.60
2/27/2018	Gabb, James	Senior Manager	Review analysis of FY18 vs FY19 recommended spending related to Power expenses for all agencies in order generate compliance questions and identify agencies that are in compliance with guidance.	\$ 546.00	2.7	\$ 1,474.20
2/27/2018	Shupe, Bryan	Manager	Update Agency 081 Department of Health variance analysis to include a review of changes by fund in order to add more depth to questions related to changes in funding for specific programs included in the FY19 solicitation	\$ 507.00	0.9	\$ 456.30
2/27/2018	Shupe, Bryan	Manager	Update analysis schedule by Agency Managers from OMB in order to determine the order of agencies to analyze for variance review of FY19 Sol to FY18 AF in advance of final approved budget.	\$ 507.00	1.2	\$ 608.40
2/27/2018	Shupe, Bryan	Manager	Updated PR-Payroll Summary File v3 and developed payroll analysis to compare agency spending across 128 agencies included in the FY18 budget for the purposes of developing agency level questions to assist OMB managers	\$ 507.00	2.4	\$ 1,216.80
2/27/2018	Shupe, Bryan	Manager	Prepare analysis on FY18 AF vs FY19 recommended spending related to Water related expenses for agencies in order generate compliance questions and list of agency's that are conforming to guidance per executive orders.	\$ 507.00	2.6	\$ 1,318.20
2/27/2018	Shupe, Bryan	Manager	Prepare analysis of FY18 vs. FY19 recommended spending related to Power related expenses for all agencies in order generate compliance questions and list of agency's that are conforming to guidance per executive orders.	\$ 507.00	2.7	\$ 1,368.90
2/27/2018	Valencia, Veronica	Senior Associate	Meeting with J. Gabb (Deloitte) to discuss parameters for analysis between OMB prepared projections versus budgetary system information projections for FY18 vs. FY19 budget analysis.	\$ 429.00	0.9	\$ 386.10



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Date	Professional	Level	Description	Rate	Hours	Fees
2/27/2018	Valencia, Veronica	Senior Associate	Create tracker to identify what agencies have met FY19 budgetary instructions as communicated in general memo number 456-17 for presentation to OMB management.	\$ 429.00	1.9	\$ 815.10
2/27/2018	Valencia, Veronica	Senior Associate	Perform analysis between OMB prepared projections FY18 budget and Sabana budget information FY18 to identify variances between source data as well as patterns/reasoning for variances required for budget analysis.	\$ 429.00	2.1	\$ 900.90
2/28/2018	Doyle, John	Managing Director (MD)	Review FY19 Department of Health (Agency # 071) variance analysis comparing FY19 Solicitation amounts to FY18 amounts to identify key variances year over year.	\$ 585.00	0.9	\$ 526.50
2/28/2018	Doyle, John	Managing Director (MD)	Meeting with J. Marrero (OMB) to discuss budget process and objectives in connection with Fiscal Plan & FY19 Budget.	\$ 585.00	1.5	\$ 877.50
2/28/2018	Gabb, James	Senior Manager	Review analysis for the Department of Health (Agency 071) identifying key variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 546.00	0.9	\$ 491.40
2/28/2018	Gabb, James	Senior Manager	Analyze FY19 Fiscal Plan including related impact on individual agency budgets for FY19 to prepare to address request from EY financial advisor to FOMB.	\$ 546.00	1.6	\$ 873.60
2/28/2018	Gabb, James	Senior Manager	Review updated analysis of FY18 budget reapportionments to prepare for analysis of FY19 Budget by agency inclusive of such transfer requests, as approved by the FOMB.	\$ 546.00	1.7	\$ 928.20
2/28/2018	Gabb, James	Senior Manager	Update analysis of transfer detail and supporting file used to track transfer requests and approvals by agency by concept for the purpose of preparing for FY19 Budget reviews by agency.	\$ 546.00	1.7	\$ 928.20
2/28/2018	Gabb, James	Senior Manager	Prepare analysis support file for Agency 087 Department of Sports and Rec to identify material variances by concept to provide questions to OMB Agency managers.	\$ 546.00	1.8	\$ 982.80
2/28/2018	Gabb, James	Senior Manager	Update Budget Support File for the Police of Puerto Rico (Agency #040) for the purpose of creating a standard analysis tool to review individual agency budget submissions by program, concept, funding source in preparation of reviewing individual agency FY19 Budget submissions.	\$ 546.00	1.9	\$ 1,037.40



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Date	Professional	Level	Description	Rate	Hours	Fees
2/28/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, T. Hurley, C. Young, J. Gabb (Deloitte), to discuss the due diligence on the FY19 budget status, to enable sharing of information across work streams / avoid potential duplication of efforts access work streams.	\$ 546.00	0.5	\$ 273.00
2/28/2018	Shupe, Bryan	Manager	Prepared analysis support file for Agency 087 (Department of Sports and Recreation) to identify material variances at a program level to provide questions to OMB Agency managers as part of FY19 budget diligence process.	\$ 507.00	1.2	\$ 608.40
2/28/2018	Shupe, Bryan	Manager	Prepare analysis of Agency 087 (Department of Sports and Recreation) to identify material variances by spend category to provide questions to OMB Agency managers as part of FY19 budget diligence process.	\$ 507.00	1.8	\$ 912.60
2/28/2018	Shupe, Bryan	Manager	Prepare questions for OMB managers related to variance changes between FY18 and FY19 Solicitation in Agency 087 (Department of Sports and Rec) for concept 001 (Payroll).	\$ 507.00	2.0	\$ 1,014.00
2/28/2018	Shupe, Bryan	Manager	Update "Water and Power by Agency v2" analysis to include consideration for FY19 initiatives to analyze whether agencies have initially conformed with fiscal plan measures.	\$ 507.00	2.0	\$ 1,014.00
2/28/2018	Shupe, Bryan	Manager	Prepare question list for OMB managers related to spend variances in Agency 087 (Department of Sports and Rec) for concept 002 (Rent and Utilities), concept 003 (Purchased Services), 006 (Professional Services), concept 013 (Investments and Subsidies) to understand material changes between FY18 and FY19 Solicitation.	\$ 507.00	2.6	\$ 1,318.20
2/28/2018	Valencia, Veronica	Senior Associate	Review transfer request from OMBUDSMAN office to identify status of request and concept changes for inclusion in transfer tracker required for FY19 budget analysis.	\$ 429.00	1.2	\$ 514.80
2/28/2018	Valencia, Veronica	Senior Associate	Update compliance tracker with respect to compliance measures as it relates to required reductions in purchased and professional services.	\$ 429.00	2.4	\$ 1,029.60
3/1/2018	Gabb, James	Senior Manager	Review updated payroll analysis to include FY18 and FY19 (Solicitado) variances for social security contributions to identify material variances to discuss as part of budget analysis.	\$ 546.00	1.0	\$ 546.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/1/2018	Gabb, James	Senior Manager	Review analysis of FY18 approved vs. FY19 recommended amounts for power and water to identify what agencies are on target with required fiscal compliance measures.	\$ 546.00	1.5	\$ 819.00
3/1/2018	Gabb, James	Senior Manager	Review questions for OMB managers related to variance changes in Agency 079 (Automobile Accident Compensation Administration) for concept 001 (Payroll) to understand material variances between FY18 and FY19 Solicitation.	\$ 546.00	1.5	\$ 819.00
3/1/2018	Gabb, James	Senior Manager	Review updated payroll analysis to identify and include object detail (name/number) for payroll benefits included in payroll analysis to isolate/identify specific objects driving material variances between FY18 and solicited FY19 budget.	\$ 546.00	1.6	\$ 873.60
3/1/2018	Gabb, James	Senior Manager	Review updated payroll analysis to include data (FY19 (Solicited) vs. FY18 (approved)) as it relates to workers compensation to identify material variances to utilize in overall budget analysis.	\$ 546.00	1.7	\$ 928.20
3/1/2018	Gabb, James	Senior Manager	Review analysis to calculate FY19 recommended budget amounts for regular payroll and Confianza payroll to identify variances between FY18 amounts to include in compliance analysis.	\$ 546.00	1.8	\$ 982.80
3/1/2018	Gabb, James	Senior Manager	Review analysis support file for Agency 105 Industrial Commission to identify material variances by concept to provide questions to OMB Agency managers.	\$ 546.00	1.8	\$ 982.80
3/1/2018	Gabb, James	Senior Manager	Analyze variances identified in FY18 approved budget vs. FY19 recommended amounts (Confianza and regular payroll) to compare to requirements per General Memo Num. 456-17 Initiatives to identify agencies out of compliance to reductions in regular and Confianza payroll as part of FY19 review.	\$ 546.00	2.4	\$ 1,310.40
3/1/2018	Gabb, James	Senior Manager	Review analysis support file for Agency 079 Automobile Accident Compensation Administration to create bridge of material changes from FY19 Solicitation from the FY18 actual budget to highlight moves and facilitate discussion on variance analysis.	\$ 546.00	2.7	\$ 1,474.20

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Date	Professional	Level	Description	Rate	Hours	Fees
3/1/2018	Shupe, Bryan	Manager	Prepare list of questions for OMB managers related to variance changes in Agency 079 (Automobile Accident Compensation Administration) for concept 007 (Other Expenses) to understand material variances between FY18 and FY19 Solicitation as part of FY19 budget review.	\$ 507.00	0.5	\$ 253.50
3/1/2018	Shupe, Bryan	Manager	Prepare list of questions for OMB managers related to variance changes in Agency 079 (Automobile Accident Compensation Administration) for concept 007 (Other Expenses) to understand material variances between FY18 and FY19 Solicitation as part of FY19 budget review.	\$ 507.00	0.5	\$ 253.50
3/1/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 105 Industrial Commission to create bridge of material changes from FY19 Solicitation from the FY18 actual budget to highlight moves and direct discussion on variance analysis.	\$ 507.00	0.7	\$ 354.90
3/1/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 079 Automobile Accident Compensation Administration to identify material variances by program to provide questions to OMB Agency managers as part of the FY19 diligence process.	\$ 507.00	1.2	\$ 608.40
3/1/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 079 Automobile Accident Compensation Administration to identify material variances by spending category to provide questions to OMB Agency managers as part of the FY19 review.	\$ 507.00	1.4	\$ 709.80
3/1/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 105 Industrial Commission to identify material variances by concept to provide questions to OMB Agency managers as part of FY19 budget review.	\$ 507.00	1.5	\$ 760.50
3/1/2018	Shupe, Bryan	Manager	Prepare question list for OMB managers related to variance changes in Agency 079 (Automobile Accident Compensation Administration) for concept 001 (Payroll), concept 003 (Purchased Services), concept 004 (Donations, Subsidies) to understand material variances between FY18 and FY19 Solicitation.	\$ 507.00	2.7	\$ 1,368.90
3/1/2018	Valencia, Veronica	Senior Associate	Perform analysis to calculate FY19 recommended budget amounts for regular payroll and Confianza payroll to identify variances between FY18 amounts to include in compliance analysis.	\$ 429.00	1.6	\$ 686.40

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Date	Professional	Level	Description	Rate	Hours	Fees
3/1/2018	Valencia, Veronica	Senior Associate	Analyze variances identified in FY18 approved budget vs. FY19 recommended amounts (Confianza and regular payroll) to compare to requirements per General Memo Num. 456-17 Initiatives to identify agencies out of compliance to reductions in regular and Confianza payroll.	\$ 429.00	1.7	\$ 729.30
3/1/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include FY18 and FY19 (Solicitado) variances for social security contributions to identify material variances to discuss as part of budget analysis.	\$ 429.00	1.8	\$ 772.20
3/1/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to identify and include object detail (name/number) for payroll benefits included in payroll analysis to isolate/identify specific objects driving material variances between FY18 and solicited FY19 budget.	\$ 429.00	1.9	\$ 815.10
3/1/2018	Valencia, Veronica	Senior Associate	Perform analysis on FY18 approved vs. FY19 recommended amounts for power and water, to identify what agencies are on target with required compliance to measures to include in compliance tracker.	\$ 429.00	2.1	\$ 900.90
3/1/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to include data (FY19 (Solicited) vs. FY18 (approved)) as it relates to workers compensation to identify material variances to utilize in overall budget analysis.	\$ 429.00	2.1	\$ 900.90
3/2/2018	Doyle, John	Managing Director (MD)	Review Department of Sports Recreation FY19 budget variance analysis compiled by J. Gabb (Deloitte) to identify additional questions as part of the FY19 diligence process	\$ 585.00	0.6	\$ 351.00
3/2/2018	Doyle, John	Managing Director (MD)	Review Industrial Commission, Automobile Accident Compensation Administration FY19 budget variance analysis compiled by J Gabb (Deloitte) to understand year over year actual changes to compare to expected changes per FY18 executive orders.	\$ 585.00	0.8	\$ 468.00
3/2/2018	Doyle, John	Managing Director (MD)	Review Department of Education FY19 budget variance analysis compiled by J Gabb (Deloitte) to understand significant patterns in variances as part of FY19 review.	\$ 585.00	1.1	\$ 643.50
3/2/2018	Gabb, James	Senior Manager	Review questions for OMB managers related to variance changes in Agency 105 (Industrial Commission) for concept 001 (Payroll and Related Expenses) to understand material variances between FY18 and FY19 Solicitation.	\$ 546.00	0.7	\$ 382.20

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Date	Professional	Level	Description	Rate	Hours	Fees
3/2/2018	Gabb, James	Senior Manager	Review updated analysis on 220 Correctional health to review FY19 spending variances by Fund in order to develop questions for OMB managers as part of FY19 budget review.	\$ 546.00	2.1	\$ 1,146.60
3/2/2018	Gabb, James	Senior Manager	Review updated analysis for Payroll file from Hacienda by agency in Tableau in order of average salary by agency for variance analysis to develop for questions to OMB as part of the FY18 review.	\$ 546.00	2.4	\$ 1,310.40
3/2/2018	Gabb, James	Senior Manager	Review questions for OMB managers related to variance changes in Agency 105 (Industrial Commission) for concept 081 (Non Distributed Allocations) to understand material variances between FY18 and FY19 Solicitation.	\$ 546.00	2.6	\$ 1,419.60
3/2/2018	Shupe, Bryan	Manager	Update analysis for Payroll file from Hacienda by agency into Tableau in order of average salary by agency for variance analysis to develop questions for OMB.	\$ 507.00	0.3	\$ 152.10
3/2/2018	Shupe, Bryan	Manager	Update analysis related to Correctional Health agency (#220) to include FY19 spending variances by Fund in order to develop questions for OMB managers as part of FY19 budget review.	\$ 507.00	1.1	\$ 557.70
3/2/2018	Shupe, Bryan	Manager	Prepared analysis support file for Agency 105 Industrial Commission to identify material variances by program to provide questions to OMB Agency managers	\$ 507.00	1.2	\$ 608.40
3/2/2018	Shupe, Bryan	Manager	Prepare questions list on variance changes in Agency 105 (Industrial Commission) for concept 081 (Non Distributed Allocations) and concept 001 (Payroll and Related Expenses) to understand material variances between FY18 and FY19 Solicitation.	\$ 507.00	1.6	\$ 811.20
3/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review January RHUM to Roster comparison for all agencies to identify key variances/patterns to be discussed with OMB as part of FY19 review.	\$ 585.00	1.0	\$ 585.00
3/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review budget compliance tracker to determine agencies in compliance with general memorandum number 456-17 as part of the FY19 budgetary review process.	\$ 585.00	1.4	\$ 819.00
3/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review list of questions derived from a variance analysis conducted for agency 187, Health Insurance Administration, to be discussed with OMB managers.	\$ 585.00	1.5	\$ 877.50
3/5/2018	Doyle, John	Managing Director (MD)	Review Public Housing FY19 budget variance analysis compiled by J Gabb (Deloitte) to understand significant patterns in variances as part of FY19 review.	\$ 585.00	0.4	\$ 234.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/5/2018	Doyle, John	Managing Director (MD)	Develop status list of outstanding FY19 Budget items in preparation of meeting with J. Marrero, J. Aponte (OMB).	\$ 585.00	0.5	\$ 292.50
3/5/2018	Doyle, John	Managing Director (MD)	Review Cooperative Development Commission FY19 budget variance analysis compiled by J. Gabb (Deloitte) for purpose of reviewing budget submission from agency.	\$ 585.00	0.5	\$ 292.50
3/5/2018	Doyle, John	Managing Director (MD)	Review Investigation, Prosecution, and Appeals FY19 budget variance analysis compiled by J. Gabb (Deloitte) to understand major deltas as part of the FY19 review process.	\$ 585.00	0.6	\$ 351.00
3/5/2018	Doyle, John	Managing Director (MD)	Review Planning Boards, Office of Administration and Transformation of Human Resources FY19 budget variance analysis compiled by J. Gabb (Deloitte) to understand year over year actual changes to compare to expected changes per FY18 executive orders.	\$ 585.00	0.7	\$ 409.50
3/5/2018	Doyle, John	Managing Director (MD)	Review documents provided by OMB related to \$300 million loan to PREPA, handling of expenditures in FY18 budget to understand impact on budgetary reserves.	\$ 585.00	0.7	\$ 409.50
3/5/2018	Doyle, John	Managing Director (MD)	Review Health Insurance Administration, Correctional Health FY19 budget variance analysis compiled by J. Gabb (Deloitte) to identify additional questions as part of the FY19 diligence process.	\$ 585.00	0.8	\$ 468.00
3/5/2018	Doyle, John	Managing Director (MD)	Review FY19 budget variance analysis for the Labor Relations Board to identify additional questions as part of the FY19 diligence process.	\$ 585.00	1.0	\$ 585.00
3/5/2018	Gabb, James	Senior Manager	Review analysis on "other" items included in payroll amounts in order to identify composition of "other" by object to facilitate FY19 budget review.	\$ 546.00	2.1	\$ 1,146.60
3/5/2018	Gabb, James	Senior Manager	Review updated payroll analysis to show summary of greatest dollar value variances per object ( FY18 Approved vs. FY19 solicited) to utilize in FY19 budget analysis.	\$ 546.00	2.1	\$ 1,146.60
3/5/2018	Gabb, James	Senior Manager	Review updated agency analysis to identify all agencies (based on size) that do not have a solicited or recommended budget for FY19.	\$ 546.00	2.2	\$ 1,201.20
3/5/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 bridge analysis to assess changes related to Agency 122 Department of the Family in the FY19 Solicitation from the FY18 actual budget to facilitate discussion on FY19 Budget variance analysis.	\$ 507.00	0.6	\$ 304.20

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/5/2018	Shupe, Bryan	Manager	Update PR Budget Coverage Tracker presentation summary for submission to OMB related to Agency meetings.	\$ 507.00	1.3	\$ 659.10
3/5/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 122 Department of the Family to identify material variances by concept and by program to provide questions to OMB Agency managers	\$ 507.00	1.4	\$ 709.80
3/5/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 122 Department of the Family on spending category #004 (Donations, Subsidies, Distributions) to provide questions to OMB managers in advance of final FY19 budget	\$ 507.00	2.0	\$ 1,014.00
3/5/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 122 Department of the Family to analyze material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis as part of FY19 diligence procedures.	\$ 507.00	2.1	\$ 1,064.70
3/5/2018	Valencia, Veronica	Senior Associate	Analyze email correspondence between OPC/EY to identify current status of transfer request to include in transfer analysis.	\$ 429.00	1.4	\$ 600.60
3/5/2018	Valencia, Veronica	Senior Associate	Update payroll analysis to show summary of greatest dollar value variances per object (FY18 Approved vs. FY19 solicited) to utilize in FY19 budget analysis.	\$ 429.00	2.3	\$ 986.70
3/5/2018	Valencia, Veronica	Senior Associate	Perform analysis on "other" items included in payroll amounts in order to identify composition of "other" by object, identify variances between FY18 approved and FY19 solicited to call out material variances and other material amounts for budget assessment.	\$ 429.00	2.8	\$ 1,201.20
3/5/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Perform research on FY18 budgets of enterprise funds (lottery, unemployment, 911) in response to diligence questions from EY in preparation for FY19 budget process.	\$ 585.00	2.7	\$ 1,579.50
3/6/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to discuss FY19 Budget timeline; open budget milestone items as part of FY19 review.	\$ 585.00	0.6	\$ 351.00
3/6/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, B. Shupe (Deloitte) to discuss preparation of the Fiscal Plan 2.0 reconciliation to the FY19 Budget for the purpose of reporting milestones to be established by the FOMB.	\$ 585.00	0.6	\$ 351.00



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/6/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez, J. Gabb (Deloitte) to discuss results of meeting with J. Aponte (OMB) on the FY19 Budget timeline for the purpose of understanding the revised schedule of OMB manager reviews of FY19 Budgets by agency.	\$ 585.00	0.8	\$ 468.00
3/6/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez, J. Gabb, V. Valencia (Deloitte) to discuss availability of projection information in the OMB zero based budgeting tool for the purpose of identifying key variances, trends to FY18 Budget.	\$ 585.00	0.9	\$ 526.50
3/6/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez (Deloitte), J. Aponte (OMB) to discuss timeline of the FY19 budgeting process, update on budget submissions by the agencies, status of responses to EY diligence questions.	\$ 585.00	0.9	\$ 526.50
3/6/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez, J. Gabb, V. Valencia (Deloitte) to discuss status of FY19 Budget preparation by OMB including update on payroll analyses, reporting milestone.	\$ 585.00	1.1	\$ 643.50
3/6/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez, J. Gabb, B. Shupe, V. Valencia (Deloitte) to discuss status of internal FY19 Budget work including variance analyses by agency, concept for the purpose of identifying key issues.	\$ 585.00	1.2	\$ 702.00
3/6/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, B. Shupe (Deloitte) to discuss preparation of the Fiscal Plan 2.0 reconciliation to the FY19 Budget for the purpose of reporting milestones to be established by the FOMB.	\$ 546.00	0.6	\$ 327.60
3/6/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte) to discuss results of meeting with J. Aponte (OMB) on the FY19 Budget timeline for the purpose of understanding the revised schedule of OMB manager reviews of FY19 Budgets by agency.	\$ 546.00	0.8	\$ 436.80
3/6/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez, V. Valencia (Deloitte) to discuss availability of projection information in the OMB zero based budgeting tool for the purpose of identifying key variances and trends to FY18 Budgets.	\$ 546.00	0.9	\$ 491.40
3/6/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez, V. Valencia (Deloitte) to discuss status of FY19 Budget preparation by OMB including updated on payroll analyses and reporting milestone.	\$ 546.00	1.1	\$ 600.60



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/6/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez, B. Shupe, V. Valencia (Deloitte) to discuss status of internal FY19 Budget work including variance analyses by agency and concept for the purpose of identifying key issues in the FY19 Budget.	\$ 546.00	1.2	\$ 655.20
3/6/2018	Gabb, James	Senior Manager	Review variance analysis and list of open questions relating to the Industrial Commission (agency #105), for the purpose of identifying potential issues in the FY19 Budget.	\$ 546.00	1.9	\$ 1,037.40
3/6/2018	Gabb, James	Senior Manager	Develop analysis of example zero based budget system information for the Dept. of Police for the purpose of identifying potential issues in the FY19 Budget.	\$ 546.00	2.1	\$ 1,146.60
3/6/2018	Gabb, James	Senior Manager	Review updated budget variance tracker for the purpose of identifying additional FY19 Budget submissions by the agencies for review.	\$ 546.00	2.3	\$ 1,255.80
3/6/2018	Gabb, James	Senior Manager	Prepare update to Fiscal Plan 2.0 reconciliation analysis for the purpose of identifying potential issues in the FY19 Budget.	\$ 546.00	2.4	\$ 1,310.40
3/6/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, T. Hurley, C. Young, J. Gabb (Deloitte) to discuss the status of due diligence related to the Dept. of Public Safety's FY19 budget status, to enable sharing of information across work streams/ avoid potential duplication of efforts access work streams.	\$ 546.00	0.5	\$ 273.00
3/6/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 bridge of changes related to Agency 123 Families and Children Administration to identify material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion of FY19 review.	\$ 507.00	0.5	\$ 253.50
3/6/2018	Shupe, Bryan	Manager	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss preparation of the Fiscal Plan 2.0 reconciliation to the FY19 Budget for the purpose of reporting milestones to be established by the FOMB.	\$ 507.00	0.6	\$ 304.20
3/6/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 122 Department of the Family on spending category #001 (Payroll) to provide questions to OMB managers in advance of final FY19 budget	\$ 507.00	1.2	\$ 608.40

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/6/2018	Shupe, Bryan	Manager	Meeting with J. Doyle, J. Vazquez, J. Gabb, V. Valencia (Deloitte) to discuss status of internal FY19 Budget work including variance analyses by agency and concept for the purpose of identifying key issues in the FY19 Budget.	\$ 507.00	1.2	\$ 608.40
3/6/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 123 Families and Children Administration to identify material variances by concept and by program to provide questions to OMB Agency managers as part of FY19 diligence process.	\$ 507.00	1.5	\$ 760.50
3/6/2018	Shupe, Bryan	Manager	Update PR Budget Coverage Tracker to incorporate agencies submitted internally for review in order to assess coverage of initial FY19 Solicitation for status update to plan next round of agency requests in advance of FY19 final budget.	\$ 507.00	1.6	\$ 811.20
3/6/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 123 Families and Children Administration to analyze material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation	\$ 507.00	1.8	\$ 912.60
3/6/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 123 Families and Children Administration on spending category #004 (Donations, Subsidies, Distributions) to provide questions to OMB managers in advance of FY19 budget	\$ 507.00	2.1	\$ 1,064.70
3/6/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, J. Vazquez, J. Gabb (Deloitte) to discuss availability of projection information in the OMB zero based budgeting tool for the purpose of identifying key variances and trends to FY18 Budgets	\$ 429.00	0.9	\$ 386.10
3/6/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, J. Vazquez, J. Gabb (Deloitte) to discuss status of FY19 Budget preparation by OMB including updated on payroll analyses and reporting milestone.	\$ 429.00	1.1	\$ 471.90
3/6/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, J. Vazquez, B. Shupe, J. Gabb (Deloitte) to discuss status of internal FY19 Budget work including variance analyses by agency and concept for the purpose of identifying key issues in the FY19 Budget.	\$ 429.00	1.2	\$ 514.80

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Date	Professional	Level	Description	Rate	Hours	Fees
3/6/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss results of meeting with J. Aponte (OMB) on the FY19 Budget timeline for the purpose of understanding the revised schedule of OMB manager reviews of FY19 Budgets by agency.	\$ 585.00	0.8	\$ 468.00
3/6/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, J. Gabb, V. Valencia (Deloitte) to discuss availability of projection information in the OMB zero based budgeting tool for the purpose of identifying key variances, trends to FY18 Budget.	\$ 585.00	0.9	\$ 526.50
3/6/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte), J. Aponte (OMB) to discuss timeline of the FY19 budgeting process, update on budget submissions by the agencies, status of responses to EY diligence questions.	\$ 585.00	0.9	\$ 526.50
3/6/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, J. Gabb, V. Valencia (Deloitte) to discuss status of FY19 Budget preparation by OMB including update on payroll analyses, reporting milestone.	\$ 585.00	1.1	\$ 643.50
3/6/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, J. Gabb, B. Shupe, V. Valencia (Deloitte) to discuss status of internal FY19 Budget work including variance analyses by agency, concept for the purpose of identifying key issues.	\$ 585.00	1.2	\$ 702.00
3/7/2018	Doyle, John	Managing Director (MD)	Review detailed FY18 budget transfer analysis for new Department of Public Safety in preparation of meeting with OMB to review anticipated FY19 budgeted expenditures.	\$ 585.00	0.3	\$ 175.50
3/7/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss process to conduct FY 19 agency budget reviews with OMB.	\$ 585.00	0.4	\$ 234.00
3/7/2018	Doyle, John	Managing Director (MD)	Review Department of Corrections FY19 budget variance analysis to draft list of budget questions for agency review with OMB managers.	\$ 585.00	0.7	\$ 409.50
3/7/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez, J. Gabb, C. Pizzo (Deloitte) to discuss review comments on agency question lists for the purpose of revising future question lists to be used in the analysis of the FY19.	\$ 585.00	0.9	\$ 526.50
3/7/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez, C. Pizzo (Deloitte) to discuss review comments on agency question lists for the purpose of revising future question lists to be used in the analysis of the FY19 Budget.	\$ 585.00	0.9	\$ 526.50

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Date	Professional	Level	Description	Rate	Hours	Fees
3/7/2018	Doyle, John	Managing Director (MD)	Review Policia, ASES FY19 budget variance analysis to draft list of budget questions for agency review with OMB managers as part of FY19 review.	\$ 585.00	1.0	\$ 585.00
3/7/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez (Deloitte) in advance of a meeting with OMB managers regarding Deloitte's review of the Department of Public Safety budget.	\$ 585.00	1.1	\$ 643.50
3/7/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb (Deloitte) to discuss top-level analyses of all agency changes from solicitation to recommended FY19 Budgets, updated payroll analyses, and review comments on proposed agency question lists for the purpose of FY19 Budget review.	\$ 585.00	2.2	\$ 1,287.00
3/7/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez, C. Pizzo (Deloitte) to discuss review comments on agency question lists for the purpose of revising future question lists to be used in the analysis of the FY19 Budget.	\$ 546.00	0.9	\$ 491.40
3/7/2018	Gabb, James	Senior Manager	Update analysis of Fiscal Plan 2.0 reconciliation to FY18 Budget information, to allow for reconciliations to FY19 Budget information.	\$ 546.00	1.3	\$ 709.80
3/7/2018	Gabb, James	Senior Manager	Draft summary schedule of transfer approvals for the purpose of identifying remaining transfers that were not approved by FOMB in conjunction with FY19 review procedures.	\$ 546.00	1.4	\$ 764.40
3/7/2018	Gabb, James	Senior Manager	Update Budget Comparison by Size analysis to identify specific agencies with outstanding budget requirements for the FY19 Budget.	\$ 546.00	1.6	\$ 873.60
3/7/2018	Gabb, James	Senior Manager	Analyze DPS transfers to prepare for internal discussion with J. Doyle (Deloitte) regarding analysis of selected agencies for zero based FY19 budget reviews.	\$ 546.00	1.8	\$ 982.80
3/7/2018	Gabb, James	Senior Manager	Analyze Police of Puerto Rico payroll to identify significant drivers of current period budget to actual performance with respect to the FY19 Budget.	\$ 546.00	1.8	\$ 982.80
3/7/2018	Gabb, James	Senior Manager	Update Police of Puerto Rico (agency #040) tear sheet analyses to prepare for internal discussion with J. Doyle, J. Vazquez, C. Pizzo (Deloitte) regarding analysis of selected agencies for the zero based FY19 budget reviews.	\$ 546.00	2.1	\$ 1,146.60

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Date	Professional	Level	Description	Rate	Hours	Fees
3/7/2018	Gabb, James	Senior Manager	Meet with J. Doyle (Deloitte) to discuss top-level analyses of agency changes from solicitation to recommended FY19 Budgets, updated payroll analyses, and review comments on proposed agency question lists for the purpose of FY19 Budget analysis.	\$ 546.00	2.2	\$ 1,201.20
3/7/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Vazquez, J. Gabb (Deloitte) to discuss J. Doyle (Deloitte) review comments on agency question lists for the purpose of revising future question lists to be used in the analysis of the FY19 Budget.	\$ 546.00	0.9	\$ 491.40
3/7/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 123 Families and Children Administration on spending category #006 (Professional Services) to provide questions to OMB managers in advance of final FY19 budget.	\$ 507.00	0.6	\$ 304.20
3/7/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 bridge of changes related to Agency 127 – Administration for Socioeconomic Development of the Family to identify material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis related to FY19 review.	\$ 507.00	0.6	\$ 304.20
3/7/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 127 – Administration for Socioeconomic Development of the Family to identify material variances by concept to provide questions to OMB Agency managers as part of the FY19 review process.	\$ 507.00	0.8	\$ 405.60
3/7/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 127 – Administration for Socioeconomic Development of the Family to identify material variances by program to provide questions to OMB Agency managers as part of FY19 review process.	\$ 507.00	0.8	\$ 405.60
3/7/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 127 – Administration for Socioeconomic Development of the Family to analyze material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation.	\$ 507.00	1.8	\$ 912.60
3/7/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 127 – Administration for Socioeconomic Development of the Family on spending category #013 (Incentives and Subsidies for Services) to provide questions to OMB managers in advance of final FY19 budget.	\$ 507.00	2.3	\$ 1,166.10

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Date	Professional	Level	Description	Rate	Hours	Fees
3/7/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 123 Families and Children Administration on spending category #001 (Payroll) to provide questions to OMB managers in advance of final FY19 budget.	\$ 507.00	2.6	\$ 1,318.20
3/7/2018	Valencia, Veronica	Senior Associate	Update agency analysis to list out all agencies (based on size) that do not have a FY19 solicited budget in Sabana for presentation to OMB.	\$ 429.00	2.9	\$ 1,244.10
3/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss J. Doyle (Deloitte) review comments on agency question lists for the purpose of revising future question lists to be used in the analysis of the FY19.	\$ 585.00	0.9	\$ 526.50
3/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte) in advance of a meeting with OMB managers regarding Deloitte's review of the Department of Public Safety budget.	\$ 585.00	1.1	\$ 643.50
3/8/2018	Doyle, John	Managing Director (MD)	Review budget reports from OMB's Modulo system for purposes to identify changes made to agency budgets at concept level in preparation of discussion with J. Aponte (OMB).	\$ 585.00	0.4	\$ 234.00
3/8/2018	Doyle, John	Managing Director (MD)	Review Department of Public Safety transfers analysis prepared by J Gabb (Deloitte) for purpose of evaluating impact for selected agencies on for zero based FY19 budget reviews.	\$ 585.00	0.5	\$ 292.50
3/8/2018	Doyle, John	Managing Director (MD)	Review payroll files received from Hacienda for agencies on RHUM system to compare headcount variances to rosters; research differences for FY19 development.	\$ 585.00	1.0	\$ 585.00
3/8/2018	Doyle, John	Managing Director (MD)	Review Act 20 of 2017 for purposes of understanding what structural changes would occur impacting the FY19 Budget for Department of Public Safety.	\$ 585.00	1.1	\$ 643.50
3/8/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 budget analysis to assess Agency 124 – Child Support Administration of the Family for the purpose of facilitating discussion with OMB managers on variance analysis documentation.	\$ 507.00	0.5	\$ 253.50
3/8/2018	Shupe, Bryan	Manager	Review RHUM data received from OMB to assess whether or not the data matches previously received Payroll data from Hacienda for quality control of data used in analysis performed in order to understand changes in headcount as part of FY19 review.	\$ 507.00	1.2	\$ 608.40

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Date	Professional	Level	Description	Rate	Hours	Fees
3/8/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 124 (Child Support Administration) to identify material spend variances by concept (expense category) for OMB agency managers as part of FY19 diligence procedures.	\$ 507.00	1.5	\$ 760.50
3/8/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 124 – Child Support Administration to analyze material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation.	\$ 507.00	1.6	\$ 811.20
3/8/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 127 – Administration for Socioeconomic Development of the Family on spending category #001 (Payroll) to provide questions to OMB managers in advance of final FY19 budget.	\$ 507.00	2.6	\$ 1,318.20
3/8/2018	Valencia, Veronica	Senior Associate	Meeting with D. Cintron (OMB) discuss Dept. of Safety proposed consolidation plan to discuss considerations for FY19 budget under new model.	\$ 429.00	1.4	\$ 600.60
3/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with O. Guzman, J. Rodriguez, M. Melendez, J. Roa, D. Cintron (OMB) personnel from the department of Public Safety (DPS) to discuss DPS proposed organizational chart/ impact on budgetary process.	\$ 585.00	2.1	\$ 1,228.50
3/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Analyze Act 20 of 2017 to identify impact on DPS/Budget Process FY19 as part of budgetary diligence process.	\$ 585.00	2.6	\$ 1,521.00
3/9/2018	Doyle, John	Managing Director (MD)	Review FY18/FY19 Administration of Rehab budget analysis to understand significant patterns in variances as part of FY19 review.	\$ 585.00	0.7	\$ 409.50
3/9/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C Pizzo (Deloitte) to discuss next steps/timing for the FY18 budget for the agencies included in the Department of Public Safety.	\$ 585.00	1.0	\$ 585.00
3/9/2018	Gabb, James	Senior Manager	Call with J. Doyle, C Pizzo (Deloitte) to discuss timing/milestones for the FY18 budget for the agencies included in the Department of Public Safety as part of FY18 review.	\$ 546.00	1.0	\$ 546.00
3/9/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) to discuss next steps/timing for the FY18 budget for the agencies included in the Department of Public Safety.	\$ 546.00	1.0	\$ 546.00

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Date	Professional	Level	Description	Rate	Hours	Fees
3/9/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 167 – Company for the Integral Development of Canter's Peninsula to identify material variances by concept to provide questions to OMB Agency managers as part of FY19 review.	\$ 507.00	0.4	\$ 202.80
3/9/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 167 – Company for the Integral Development of Canter's Peninsula on spending category #008 (Capital Improvements) to provide questions to OMB managers in advance of FY19 budget.	\$ 507.00	0.4	\$ 202.80
3/9/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 126 – Vocational Rehabilitation Administration on spending category #003 (Purchased Services) to provide questions to OMB managers in advance of FY19 budget.	\$ 507.00	0.5	\$ 253.50
3/9/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 167 – Company for the Integral Development of Canter's Peninsula to identify material variances by program to provide questions to OMB Agency managers as part of FY19 diligence procedures.	\$ 507.00	0.5	\$ 253.50
3/9/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 budget analysis to assess Agency 126 – Vocational Rehabilitation Administration for the purpose of facilitating discussion with OMB Managers on variance analysis.	\$ 507.00	0.6	\$ 304.20
3/9/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 bridge of changes related to Agency 167 – Company for the Integral Development of Canter's Peninsula to identify material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation.	\$ 507.00	0.6	\$ 304.20
3/9/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 126 (Vocational Rehabilitation Administration) to identify material variances by program for OMB Agency managers as part of FY19 budget diligence procedures.	\$ 507.00	0.9	\$ 456.30
3/9/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 126 – Vocational Rehabilitation Administration to analyze material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation.	\$ 507.00	1.1	\$ 557.70



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Date	Professional	Level	Description	Rate	Hours	Fees
3/9/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 167 – Company for the Integral Development of Canter's Peninsula to analyze material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation.	\$ 507.00	1.1	\$ 557.70
3/9/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 126 – Vocational Rehabilitation Administration on spending category #001 (Payroll) to provide questions to OMB managers in advance of FY19 budget.	\$ 507.00	2.4	\$ 1,216.80
3/12/2018	Doyle, John	Managing Director (MD)	Call with J. Aponte (OMB), J. Vazquez (Deloitte) in preparation for a call with EY to discuss questions on the FY18 budget reserves.	\$ 585.00	0.4	\$ 234.00
3/12/2018	Doyle, John	Managing Director (MD)	Call with S. Panagiotakis (EY) to review FY18 Other Income Fund expenditures analysis compiled by EY.	\$ 585.00	0.5	\$ 292.50
3/12/2018	Doyle, John	Managing Director (MD)	Review FY18 Other Income Funds budget analysis compiled by EY in preparation for call with EY as part of the FY19 review.	\$ 585.00	0.7	\$ 409.50
3/12/2018	Doyle, John	Managing Director (MD)	Call with J. Vazquez (Deloitte) S. Panagiotakis, J. Santambrogio (EY), S. Rodriguez (FOMB), B. Fernandez (AAFAF), J. Reed, O. Shah (Mckinsey) to discuss EY diligence questions on the FY18 budgetary reserves.	\$ 585.00	0.8	\$ 468.00
3/12/2018	Doyle, John	Managing Director (MD)	Review Department of Public Safety combined budget analysis; draft list of questions for review with OMB/agency managers for zero based FY19 budget reviews.	\$ 585.00	1.4	\$ 819.00
3/12/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 bridge of changes related to 241 – Administration for Integral Development of Childhood to identify material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation.	\$ 507.00	0.7	\$ 354.90
3/12/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 241 (Administration for Integral Development of Childhood) to identify material variances by concept (expense category) for OMB Agency managers as part of FY19 budget review	\$ 507.00	1.0	\$ 507.00
3/12/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 241 – Administration for Integral Development of Childhood to analyze material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation.	\$ 507.00	1.1	\$ 557.70

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Date	Professional	Level	Description	Rate	Hours	Fees
3/12/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 241 – Administration for Integral Development of Childhood on spending category #098 (Reserve for Budget) to provide questions to OMB managers in advance of final FY19 budget.	\$ 507.00	1.7	\$ 861.90
3/12/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with J. Aponte (OMB), J. Doyle (Deloitte) in advance of call with EY to discuss EY questions on the FY18 budget reserves.	\$ 585.00	0.4	\$ 234.00
3/12/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with S. Panagiotakis, J. Santambrogio (EY), S. Rodriguez (FOMB), B. Fernandez (AAFAF), J. Reed, O. Shah (Mckinsey) to discuss EY diligence questions on the FY18 budgetary reserves.	\$ 585.00	0.8	\$ 468.00
3/13/2018	Doyle, John	Managing Director (MD)	Review the FY18/FY19 budget support files for the Department of Health agencies in preparation of budget review call.	\$ 585.00	0.6	\$ 351.00
3/13/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C. Pizzo (Deloitte) to discuss the budget support files related to the agencies in the Department of Public Safety, Department of Health.	\$ 585.00	1.1	\$ 643.50
3/13/2018	Doyle, John	Managing Director (MD)	Review Special Revenue Fund Detail to identify anomalies as part of FY19 budget preparation.	\$ 585.00	1.3	\$ 760.50
3/13/2018	Gabb, James	Senior Manager	Call with J. Doyle, C. Pizzo (Deloitte) to discuss the budget support files related to the agencies in the Dept. of Public Safety and Department of Health as part of FY18 budget review.	\$ 546.00	1.1	\$ 600.60
3/13/2018	Gabb, James	Senior Manager	Analyze the budget support files for the Dept. of Health agencies to prepare for call with J. Doyle, C. Pizzo (Deloitte) as part of FY18 review.	\$ 546.00	1.9	\$ 1,037.40
3/13/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, T. Hurley, C. Young, J. Gabb (Deloitte), to discuss the status of the responses to questions in Milestone 4, to enable sharing of information across work streams/ avoid potential duplication of efforts access work streams.	\$ 546.00	0.5	\$ 273.00
3/13/2018	Pizzo, Chris	Senior Manager	Analyze the budget support files for the Dept. of Public Safety agencies to identify levels of support to data to discuss internally with team in conjunction with FY19 review procedures.	\$ 546.00	0.9	\$ 491.40
3/13/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, J. Gabb (Deloitte) to discuss the budget support files related to the agencies in the Dept. of Public Safety.	\$ 546.00	1.1	\$ 600.60

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Date	Professional	Level	Description	Rate	Hours	Fees
3/13/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 bridge of changes related to Agency 264 – Martín Peña Canal ENLACE Project Corporation to identify material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation.	\$ 507.00	0.7	\$ 354.90
3/13/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 bridge (FY19 Solicitation vs. FY18 actual budget) related to Agency 279 – Public Service Appeals Commission to identify material changes to facilitate discussion on variance analysis documentation as part of FY19 diligence procedures.	\$ 507.00	0.7	\$ 354.90
3/13/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 279 – Public Service Appeals Commission on spending category #001 (Payroll) to provide questions to OMB managers in advance of final FY19 budget.	\$ 507.00	0.7	\$ 354.90
3/13/2018	Shupe, Bryan	Manager	Prepare analysis support file of Agency 279 – Public Service Appeals Commission to analyze material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation as part of FY19 review.	\$ 507.00	1.1	\$ 557.70
3/13/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 264 (Martín Peña Canal ENLACE Project Corporation) to identify material variances by concept (expense category) for OMB Agency managers as part of FY19 budget diligence procedures.	\$ 507.00	1.2	\$ 608.40
3/13/2018	Shupe, Bryan	Manager	Prepare analysis support file of Agency 264 – Martín Peña Canal ENLACE Project Corporation to analyze material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation.	\$ 507.00	1.3	\$ 659.10
3/13/2018	Shupe, Bryan	Manager	Prepare analysis support file for Agency 279 (Public Service Appeals Commission) to identify material variances by concept (expense category) for OMB Agency managers in conjunction with FY19 budget review procedures.	\$ 507.00	1.3	\$ 659.10
3/13/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 264 – Martín Peña Canal ENLACE Project Corporation on spending category #008 (Capital Improvements) to provide questions to OMB managers in advance of final FY19 budget.	\$ 507.00	2.6	\$ 1,318.20

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Date	Professional	Level	Description	Rate	Hours	Fees
3/14/2018	Doyle, John	Managing Director (MD)	Call with J. Aponte (OMB) to discuss open FY19 budget items due from PREPA/PRASA to complete agency submissions.	\$ 585.00	0.2	\$ 117.00
3/14/2018	Doyle, John	Managing Director (MD)	Draft email correspondence to J Aponte regarding review of Other Income analysis to discuss findings as part of the FY19 review procedures.	\$ 585.00	0.3	\$ 175.50
3/14/2018	Doyle, John	Managing Director (MD)	Draft list of FY19 agency budget submissions, outstanding requests from FOMB as part of the FY19 review.	\$ 585.00	1.0	\$ 585.00
3/14/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 bridge of changes related to Agency 055 – Department of Agriculture to identify material changes from FY19 Solicitation from the FY18 actual budget to facilitate discussion on variance analysis documentation	\$ 507.00	0.5	\$ 253.50
3/14/2018	Shupe, Bryan	Manager	Prepare FY18 to FY19 bridge analysis to assess Agency 277 – Agricultural Enterprises Development Administration to facilitate discussion with OMB Managers on variance analysis documentation as part of FY19 diligence process	\$ 507.00	0.6	\$ 304.20
3/14/2018	Shupe, Bryan	Manager	Prepare analysis of Agency 277 – Agricultural Enterprises Development Administration to identify material variances by spending category to provide questions to OMB/Agency managers as part of FY19 budget preparation process	\$ 507.00	0.7	\$ 354.90
3/14/2018	Shupe, Bryan	Manager	Prepare preliminary request for information from Agency 277 – Agricultural Enterprises Development Administration to provide questions to OMB/Agency managers as part of FY19 budget preparation process	\$ 507.00	0.8	\$ 405.60
3/14/2018	Shupe, Bryan	Manager	Prepare analysis of Agency 055 – Department of Agriculture to identify key variances from FY18 actual budget to the FY19 solicitation as part of the FY19 review process	\$ 507.00	1.0	\$ 507.00
3/14/2018	Shupe, Bryan	Manager	Prepare analysis related to Agency 277 – Agricultural Enterprises Development Administration identifying material variances from FY18 actuals in spending category #001 (Payroll) to provide questions to OMB managers in advance of final FY19 budget	\$ 507.00	1.1	\$ 557.70
3/14/2018	Shupe, Bryan	Manager	Prepare list of questions related to Agency 277 – Agricultural Enterprises Development Administration on spending category #001 (Payroll) to provide questions to OMB managers in advance of final FY19 budget	\$ 507.00	1.8	\$ 912.60

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Date	Professional	Level	Description	Rate	Hours	Fees
3/14/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss status of agencies FY19 budget submissions, outstanding requests from FOMB, EY as part of the FY19 diligence process.	\$ 585.00	1.8	\$ 1,053.00
3/14/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Perform additional analysis on Act 20 of 2017 including implications to the FY19 budget process in preparation for meeting with OMB, Department of Public Safety personnel.	\$ 585.00	2.5	\$ 1,462.50
3/15/2018	Doyle, John	Managing Director (MD)	Call with J. Vazquez, J. Gabb, C. Pizzo (Deloitte) to discuss the 27 items requested by FOMB in Milestone 4.	\$ 585.00	0.8	\$ 468.00
3/15/2018	Doyle, John	Managing Director (MD)	Review FY19 Fiscal Plan information provided by AAFAF; provide comments per J Aponte (OMB) request related to FY19 budget submissions.	\$ 585.00	0.9	\$ 526.50
3/15/2018	Doyle, John	Managing Director (MD)	Review draft FY19 Budget milestone #4 from EY; provide comments per J Aponte (OMB) request.	\$ 585.00	1.5	\$ 877.50
3/15/2018	Gabb, James	Senior Manager	Analyzed Milestone 4 to assess the 27 requirements in preparation for a discussion with J. Aponte (OMB).	\$ 546.00	1.4	\$ 764.40
3/15/2018	Gabb, James	Senior Manager	Prepare analysis regarding responsible parties, information needed to meet the requirements in Milestone #4 in preparation for a discussion with J. Aponte (OMB).	\$ 546.00	2.4	\$ 1,310.40
3/15/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to discuss the requirements listed in Milestone #4 to assess what items remain to be addressed/what has been completed.	\$ 546.00	0.2	\$ 109.20
3/15/2018	Pizzo, Chris	Senior Manager	Analyze the draft responses to the 27 requirements included in Milestone 4.	\$ 546.00	0.3	\$ 163.80
3/15/2018	Pizzo, Chris	Senior Manager	Prepare analysis / notes regarding responsible parties, information needed to meet the requirements in Milestone #4.	\$ 546.00	0.4	\$ 218.40
3/15/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, T. Hurley, C. Young, J. Gabb (Deloitte), to discuss the status of the responses to questions in Milestone 4, to enable sharing of information across work streams / avoid potential duplication of efforts across work streams.	\$ 546.00	0.5	\$ 273.00
3/15/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, J. Gabb, J. Vasquez (Deloitte) to discuss the responsible parties for responding to the 27 request items in Milestone #4.	\$ 546.00	0.8	\$ 436.80
3/15/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, J. Gabb, J. Vasquez (Deloitte) to discuss the responsible parties for responding to the 27 request items in Milestone #4.	\$ 546.00	1.0	\$ 546.00

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Date	Professional	Level	Description	Rate	Hours	Fees
3/15/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss the 27 items requested by FOMB in Milestone 4 to identify next steps in assisting OMB in meeting request.	\$ 585.00	0.8	\$ 468.00
3/15/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with M. Matos (OMB) to discuss the structure of a proposed internal audit office within the Department of Public Safety to understand implications to the budgetary process FY19.	\$ 585.00	0.8	\$ 468.00
3/15/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review 27 items required in FOMB Milestone 4 in preparation for a meeting with J. Aponte (OMB).	\$ 585.00	2.4	\$ 1,404.00
3/15/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Rodriguez, D. Cintron, M. Matos (OMB), R. Miranda, Z. Canales (DPS) to discuss final recommendations from OMB management on the Department of Public Safety proposed structure.	\$ 585.00	2.7	\$ 1,579.50
3/16/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review Milestone #4 analysis prepared by J. Gabb, C. Pizzo (Deloitte) with segregation of responsibilities, issues identified in responding to FOMB Milestone 4.	\$ 585.00	0.9	\$ 526.50
3/19/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez (Deloitte), J. Aponte (OMB), B. Fernandez, C. Frederique, A. Mendez (AAFAF), R. Guerra (Hacienda) in preparation for a meeting with EY, FOMB to discuss Milestone 4 deliverables.	\$ 585.00	2.3	\$ 1,345.50
3/19/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB), R. Guerra (Hacienda), and B. Fernandez (AAFAF) to discuss the creation of the Central Recovery & Reconstruction Office to understand its impact on the FY19 budget.	\$ 585.00	1.4	\$ 819.00
3/19/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB), B. Fernandez, C. Frederique, A. Mendez (AAFAF), R. Guerra (Hacienda) in preparation for a meeting with EY, FOMB to discuss Milestone 4.	\$ 585.00	2.3	\$ 1,345.50
3/20/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez (Deloitte), A. Mendez, B. Fernandez, C. Frederique (AAFAF), R. Guerra (Hacienda), J. Aponte (OMB), S. Rodriguez (FOMB), J. Porepa, and J. Santambrogio (EY) to discuss open items in Milestone 4 relating to Headcount and Payroll.	\$ 585.00	1.3	\$ 760.50
3/20/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to discuss agenda for the week in the budget work stream team.	\$ 546.00	0.5	\$ 273.00

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Date	Professional	Level	Description	Rate	Hours	Fees
3/20/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, T. Hurley, C. Young, J. Gabb (Deloitte), to discuss the status of the responses to questions in Milestone 4, to enable sharing of information across work streams / avoid potential duplication of efforts access work streams.	\$ 546.00	0.2	\$ 109.20
3/20/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to discuss the budget work stream due diligence analysis/findings.	\$ 546.00	0.5	\$ 273.00
3/20/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB), B. Gonzalez (AAFAF) to discuss AAFAF's budget meetings with agencies as part of the FY19 review process.	\$ 585.00	0.6	\$ 351.00
3/20/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte), A. Mendez, B. Fernandez, C. Frederique (AAFAF), R. Guerra (Hacienda), J. Aponte (OMB), S. Rodriguez (FOMB), J. Porepa, and J. Santambrogio (EY) to discuss open items in Milestone 4 relating to Headcount and Payroll.	\$ 585.00	1.3	\$ 760.50
3/21/2018	Doyle, John	Managing Director (MD)	Review Policia budget reappropriation request to incorporate budget appropriation requests into FY19 budget analysis.	\$ 585.00	0.3	\$ 175.50
3/21/2018	Doyle, John	Managing Director (MD)	Call with J. Doyle (Deloitte), J. Vazquez (Deloitte), and C. Pizzo (Deloitte) to discuss variances for the Department of Safety agencies.	\$ 585.00	0.3	\$ 175.50
3/21/2018	Doyle, John	Managing Director (MD)	Review Fire Department budget reappropriation request to incorporate budget appropriation requests into FY19 budget analysis.	\$ 585.00	0.4	\$ 234.00
3/21/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez (Deloitte) J. Aponte (OMB), B. Fernandez (AAFAF), C. Frederique (AAFAF), A. Mendez (AAFAF), R. Guerra (Hacienda), S. Rodriguez (FOMB), J. Porepa (EY), and J. Santambrogio (EY) to discuss next steps for Milestone 4 relating to Headcount and Payroll.	\$ 585.00	1.2	\$ 702.00
3/21/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez (Deloitte), J. Aponte (OMB), B. Fernandez (AAFAF), C. Frederique (AAFAF), A. Mendez (AAFAF), R. Guerra (Hacienda), S. Rodriguez (FOMB), J. Porepa (EY), and J. Santambrogio (EY) to discuss issues related to milestone #4 (Headcount and Payroll).	\$ 585.00	1.9	\$ 1,111.50
3/21/2018	Gabb, James	Senior Manager	Call with J. Doyle, J. Vazquez, C. Pizzo (Deloitte) regarding Department of Safety agencies.	\$ 546.00	0.3	\$ 163.80



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Date	Professional	Level	Description	Rate	Hours	Fees
3/21/2018	Pizzo, Chris	Senior Manager	Research questions related to Department of Public Safety Agencies in conjunction with the FY19 budget due diligence procedures.	\$ 546.00	0.2	\$ 109.20
3/21/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle, J. Vazquez regarding Department of Public Safety agencies to discuss FY19 budget for each of the agencies.	\$ 546.00	0.3	\$ 163.80
3/21/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with R. Guerra (Hacienda) to discuss Hacienda's responsibilities with Milestone 4 in preparation to assist with information requested.	\$ 585.00	0.6	\$ 351.00
3/21/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte), J. Aponte (OMB), B. Fernandez (AAFAF), C. Frederique (AAFAF), A. Mendez (AAFAF), R. Guerra (Hacienda), S. Rodriguez (FOMB), J. Porepa (EY), and J. Santambrogio (EY) to discuss next steps for Milestone 4 relating to Headcount and Payroll.	\$ 585.00	1.2	\$ 702.00
3/21/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte), J. Aponte (OMB), B. Fernandez (AAFAF), C. Frederique (AAFAF), A. Mendez (AAFAF), R. Guerra (Hacienda), S. Rodriguez (FOMB), J. Porepa (EY), and J. Santambrogio (EY) to discuss issues identified related to Milestone 4 relating to Headcount and Payroll.	\$ 585.00	1.9	\$ 1,111.50
3/21/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss next steps, Deloitte's involvement on Milestone 4 items.	\$ 585.00	2.0	\$ 1,170.00
3/22/2018	Doyle, John	Managing Director (MD)	Review Department of Public Safety budget reappropriation request to incorporate budget appropriation requests into FY19 budget analysis.	\$ 585.00	0.4	\$ 234.00
3/22/2018	Doyle, John	Managing Director (MD)	Review Transportation and Public Works Department (DTOP) budget reappropriation request to incorporate budget appropriation requests into FY19 budget analysis.	\$ 585.00	0.6	\$ 351.00
3/22/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, T. Hurley, C. Young, J. Gabb (Deloitte), to discuss the status of the responses to questions in Milestone 4, to enable sharing of information across work streams / avoid potential duplication of efforts access work streams.	\$ 546.00	0.5	\$ 273.00
3/23/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C. Pizzo (Deloitte), F. Pena (Hacienda) to discuss due diligence request related to PREPA 15 week cash flow forecast.	\$ 585.00	0.2	\$ 117.00



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/23/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C. Pizzo (Deloitte) to discuss request to perform due diligence on PREPA 15 week cash flow forecast by F. Pena (Hacienda).	\$ 585.00	0.3	\$ 175.50
3/23/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C. Pizzo (Deloitte) to update the presentation of findings on PREPA 15 week cash flow forecast to F. Pena (Hacienda).	\$ 585.00	0.3	\$ 175.50
3/23/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C. Pizzo (Deloitte) to discuss initial findings on PREPA 15 week cash flow forecast.	\$ 585.00	0.6	\$ 351.00
3/23/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C. Pizzo (Deloitte) to discuss presentation of findings on PREPA 15 week cash flow forecast to F. Pena (Hacienda).	\$ 585.00	1.1	\$ 643.50
3/23/2018	Doyle, John	Managing Director (MD)	Review of Central Govt - BvA General Fund appropriations - purpose preparation and review of FY19 submissions	\$ 585.00	1.5	\$ 877.50
3/23/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to prepare for due diligence of PREPA 15 week cash flow forecast as requested by F. Pena (Hacienda).	\$ 546.00	0.1	\$ 54.60
3/23/2018	Gabb, James	Senior Manager	Call with J. Doyle, C. Pizzo (Deloitte), F. Pena (Hacienda) to discuss due diligence request related to PREPA 15 week cash flow forecast.	\$ 546.00	0.2	\$ 109.20
3/23/2018	Gabb, James	Senior Manager	Call with J. Doyle, C. Pizzo (Deloitte) to discuss request to perform due diligence on PREPA 15 week cash flow forecast by F. Pena (Hacienda).	\$ 546.00	0.3	\$ 163.80
3/23/2018	Gabb, James	Senior Manager	Call with J. Doyle, C. Pizzo (Deloitte) to update presentation on PREPA 15 week cash flow forecast to F. Pena (Hacienda).	\$ 546.00	0.3	\$ 163.80
3/23/2018	Gabb, James	Senior Manager	Call with J. Doyle, C. Pizzo (Deloitte) to discuss initial findings on PREPA 15 week cash flow forecast.	\$ 546.00	0.6	\$ 327.60
3/23/2018	Gabb, James	Senior Manager	Call with J. Doyle, C. Pizzo (Deloitte) to discuss presentation of findings on PREPA 15 week cash flow forecast to F. Pena (Hacienda).	\$ 546.00	1.1	\$ 600.60
3/23/2018	Gabb, James	Senior Manager	Analyze the PREPA Fiscal Plan to prepare for due diligence on PREPA's 15 week cash flow forecast request by F. Pena (Hacienda).	\$ 546.00	2.4	\$ 1,310.40
3/23/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to prepare for due diligence of PREPA 15 week cash flow forecast as requested by F. Pena (Hacienda).	\$ 546.00	0.1	\$ 54.60
3/23/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte), F. Pena (Hacienda) to discuss due diligence request related to PREPA 15 week cash flow forecast.	\$ 546.00	0.2	\$ 109.20

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/23/2018	Pizzo, Chris	Senior Manager	Draft email to F Pena (Hacienda) to include our initial findings from due diligence of PREPA 15 week cash flow forecast.	\$ 546.00	0.2	\$ 109.20
3/23/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) to discuss request to perform due diligence on PREPA 15 week cash flow forecast by F. Pena (Hacienda).	\$ 546.00	0.3	\$ 163.80
3/23/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) to update the presentation of findings on PREPA 15 week cash flow forecast to F. Pena (Hacienda).	\$ 546.00	0.3	\$ 163.80
3/23/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) to discuss initial findings on PREPA 15 week cash flow forecast.	\$ 546.00	0.6	\$ 327.60
3/23/2018	Pizzo, Chris	Senior Manager	Analyze the PREPA Fiscal Plan to prepare for due diligence on PREPA's 15 week cash flow forecast request by F Pena (Hacienda).	\$ 546.00	0.9	\$ 491.40
3/23/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) to discuss presentation of findings on PREPA 15 week cash flow forecast to F. Pena (Hacienda).	\$ 546.00	1.1	\$ 600.60
3/23/2018	Pizzo, Chris	Senior Manager	Analyze PREPA's December 2017 Report to the FOMB including actuals for the month, six months, trailing 12 months December 2017, as part of the due diligence on the PREPA 15-week liquidity forecast requested by F. Pena (Hacienda).	\$ 546.00	1.1	\$ 600.60
3/26/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte), and J. Aponte (OMB) to discuss request to draft letter for J. Marrero (OMB) in response to the FOMB letter regarding emergency spending and remaining budget reserves as well as preliminary work performed by BDO on headcount/salary rosters.	\$ 585.00	0.3	\$ 175.50
3/26/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte) to discuss request to draft letter for J. Marrero (OMB) in response to the FOMB letter regarding emergency spending and remaining budget reserves.	\$ 585.00	0.4	\$ 234.00
3/26/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte), J. Aponte, O. Guzman (OMB) to discuss OMB request for a breakdown of OMB budget reporting system (PBC) employee rosters across fund types for the purpose of analyzing employee headcount details in support of review of preliminary FY19 Budget solicitations by agencies.	\$ 585.00	0.4	\$ 234.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/26/2018	Doyle, John	Managing Director (MD)	Review correspondence from the Oversight Board regarding budget appropriations, Title 3 fees, discuss impact on FY18 forecasts with J Aponte (OMB)	\$ 585.00	0.4	\$ 234.00
3/26/2018	Doyle, John	Managing Director (MD)	Review budget variance analysis prepared by OMB detailing differences in OMB's Modulo system in preparing for reconciliation discussion with J Aponte (OMB)	\$ 585.00	0.5	\$ 292.50
3/26/2018	Doyle, John	Managing Director (MD)	Review details from RHUM system by agency to Roster comparison- headcount and payroll as part of analysis to FY19 budget submissions	\$ 585.00	0.6	\$ 351.00
3/26/2018	Doyle, John	Managing Director (MD)	Review Agency by Fund FY19 report compiled from OMB budgeting system for purpose of comparison to Milestone #2 requirements.	\$ 585.00	1.1	\$ 643.50
3/26/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte), J. Aponte (OMB) to discuss request to draft letter for J. Marrero (OMB) in response to the FOMB letter regarding emergency spending and remaining budget reserves as well as preliminary work performed by BDO on headcount/salary rosters.	\$ 546.00	0.3	\$ 163.80
3/26/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte) to discuss request to draft letter for J. Marrero (OMB) in response to the FOMB letter regarding emergency spending and remaining budget reserves.	\$ 546.00	0.4	\$ 218.40
3/26/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte), J. Aponte, O. Guzman (OMB) to discuss OMB request for a breakdown of OMB budget reporting system (PBC) employee rosters across fund types for the purpose of analyzing employee headcount details in support of review of preliminary FY19 Budget solicitations by agencies.	\$ 546.00	0.4	\$ 218.40
3/26/2018	Gabb, James	Senior Manager	Prepare analysis of OMB budget reporting system (PBC) employee rosters for the Joint Resolution (RC) fund type in response to the request by O. Guzman (OMB) for such an analysis of details in support of review of preliminary FY19 Budget solicitations by agencies.	\$ 546.00	2.1	\$ 1,146.60
3/26/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman (OMB) to discuss variance analysis to be performed by Deloitte on headcount.	\$ 585.00	0.9	\$ 526.50
3/26/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss Deloitte's involvement in responding to a letter received from OMB regarding budget reapportionment, payment of Title III fees.	\$ 585.00	1.1	\$ 643.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/27/2018	Doyle, John	Managing Director (MD)	Review J. Aponte (OMB) reconciliation template for compiling Modified Accrual information by agency to provide feedback as part of FY19 budget procedures.	\$ 585.00	0.3	\$ 175.50
3/27/2018	Doyle, John	Managing Director (MD)	Review rightsizing templates /strategy developed by government for purpose of comparison to FY19 budget submission from individual agencies.	\$ 585.00	0.7	\$ 409.50
3/27/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte) to discuss Hacienda human resource reporting system (RHUM) comparison to detailed GPR employee rosters.	\$ 585.00	0.8	\$ 468.00
3/27/2018	Doyle, John	Managing Director (MD)	Meeting with J Vazquez (Deloitte) O Guzman (OMB) to discuss FY18 budget variance estimates.	\$ 585.00	1.1	\$ 643.50
3/27/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte) to discuss changes to the Hacienda human resource reporting system (RHUM) comparison to detailed GPR employee rosters for the purpose of responding to J. Marrero (OMB) request for preliminary headcount analysis for purposes of reviewing preliminary FY19 Budget solicitations by agencies.	\$ 585.00	1.1	\$ 643.50
3/27/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte), H. Cruz, Y. Rivera (BDO) to discuss third party process used to assess roster information and the third party request for detailed OMB reporting system information on approximately 30 agency FY19 Budget submissions for the purpose of analyzing specific agencies and public corporations outside of the Hacienda human resource reporting system (RHUM).	\$ 585.00	2.2	\$ 1,287.00
3/27/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez (Deloitte) A. Mendez (AAFAF), J. Aponte (OMB), A. Chepenik, J. Santambrogio, J. Porepa, S. Panagiotakis (EY), S. Rodriguez (FOMB), R. Wagstaff (Conway/Mackenzie), M. Tulla (FOMB) to discuss Milestone 2 submitted on Monday, budget resolution considerations.	\$ 585.00	2.4	\$ 1,404.00

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Date	Professional	Level	Description	Rate	Hours	Fees
3/27/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte) to discuss Hacienda human resource reporting system (RHUM) comparison to detailed GPR employee rosters for the purpose of preparing for a meeting with H. Cruz (BDO) and responding to J. Marrero (OMB) request for preliminary headcount analysis for purposes of reviewing preliminary FY19 Budget solicitations by agencies.	\$ 546.00	0.6	\$ 327.60
3/27/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte), H. Cruz, and Y. Rivera (BDO) to discuss third party process used to assess roster information and the third party request for detailed OMB reporting system information on approximately 30 agency FY19 Budget submissions for the purpose of analyzing specific agencies and public corporations outside of the Hacienda human resource reporting system (RHUM).	\$ 546.00	1.7	\$ 928.20
3/27/2018	Gabb, James	Senior Manager	Compare existing download of OMB budget reporting system (PBC) employee rosters by OMB to the information available in the PBC system, for the purpose of identifying differences in the existing download and determining which additional agencies reported after the existing roster download occurred.	\$ 546.00	1.9	\$ 1,037.40
3/27/2018	Gabb, James	Senior Manager	Extend analysis of OMB rosters by fund type across remaining funds in response to the request by O. Guzman (OMB) for such an analysis of details in support of review of preliminary FY19 Budget solicitations by agencies.	\$ 546.00	2.1	\$ 1,146.60
3/27/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte) to discuss changes to the Hacienda human resource reporting system (RHUM) comparison to detailed GPR employee rosters for the purpose of responding to J. Marrero (OMB) request for preliminary headcount analysis for purposes of reviewing preliminary FY19 Budget solicitations by agencies.	\$ 546.00	2.1	\$ 1,146.60
3/27/2018	Gabb, James	Senior Manager	Prepare updated analysis comparing Hacienda human resource reporting system (RHUM) to detailed GPR employee rosters in response to J. Marrero (OMB) request for preliminary headcount analysis for purposes of reviewing preliminary FY19 Budget solicitations by agencies.	\$ 546.00	2.3	\$ 1,255.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
3/27/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, T. Hurley, C. Young, J. Gabb (Deloitte) to discuss requests for cash flow forecast analysis of PREPA, to enable sharing of information across work streams / avoid potential duplication of efforts access work streams.	\$ 546.00	0.5	\$ 273.00
3/27/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss next steps in the preparation of the headcount analysis requested by J. Marrero (OMB Director).	\$ 585.00	0.7	\$ 409.50
3/27/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with O. Guzman (OMB) to discuss projections of unbudgeted expenses for the balance of the fiscal year in order to respond a letter from FOMB.	\$ 585.00	1.1	\$ 643.50
3/27/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with H. Cruz, Y. Rivera (BDO), J. Doyle, J. Gabb (Deloitte) to discuss process used in compiling headcount information from the agencies.	\$ 585.00	2.3	\$ 1,345.50
3/27/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with A. Mendez (AAFAF), J. Aponte (OMB), A. Chepenik, J. Santambrogio, J. Porepa, S. Panagiotakis (EY), S. Rodriguez (FOMB), R. Wagstaff (Conway/Mackenzie), M. Tulla (FOMB) to discuss Milestone 2 submitted on Monday, budget resolution considerations.	\$ 585.00	2.4	\$ 1,404.00
3/28/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C Pizzo (Deloitte) regarding execution plan for the following two weeks regarding the FY 19 budget.	\$ 585.00	0.3	\$ 175.50
3/28/2018	Doyle, John	Managing Director (MD)	Draft summary of FY18 budget reserves analysis to discuss with J. Aponte (OMB) in preparation for FY19 budget review.	\$ 585.00	0.4	\$ 234.00
3/28/2018	Doyle, John	Managing Director (MD)	Discuss RHUM data FY18/FY19 by fund - with J Aponte (OMB) - understand staffing changes in response to compliance to government wide directives.	\$ 585.00	0.5	\$ 292.50
3/28/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb (Deloitte) to discuss preliminary draft of OMB letter to FOMB on Title III spending and budgetary reserves in preparation of providing such letter to J. Aponte (OMB).	\$ 585.00	0.7	\$ 409.50
3/28/2018	Doyle, John	Managing Director (MD)	Review of Hacienda FY18 v FY19 budget request based on request from Treasury Dept to confirm submission	\$ 585.00	1.1	\$ 643.50
3/28/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte) to discuss J. Vazquez comments to preliminary draft of OMB letter to FOMB on Title III spending and budgetary reserves in preparation of providing such letter to J. Aponte (OMB).	\$ 585.00	1.1	\$ 643.50

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Date	Professional	Level	Description	Rate	Hours	Fees
3/28/2018	Gabb, James	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) regarding plan for the rest of the week/following week regarding FY19 budget.	\$ 546.00	0.3	\$ 163.80
3/28/2018	Gabb, James	Senior Manager	Meeting with J. Doyle (Deloitte) to discuss preliminary draft of OMB letter to FOMB on Title III spending and budgetary reserves in preparation of providing such letter to J. Aponte (OMB).	\$ 546.00	0.7	\$ 382.20
3/28/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte) to discuss J. Vazquez comments to preliminary draft of OMB letter to FOMB on Title III spending and budgetary reserves in preparation of providing such letter to J. Aponte (OMB).	\$ 546.00	1.1	\$ 600.60
3/28/2018	Gabb, James	Senior Manager	Analyze letter to the Governor from the FOMB which outlines required changes to the FY19 Fiscal Plan to prepare for analysis of FY19 budget in compliance with the FY19 revised Fiscal Plan.	\$ 546.00	1.6	\$ 873.60
3/28/2018	Gabb, James	Senior Manager	Prepare updated listing of agencies with available employee rosters, Hacienda human resource reporting system (RHUM) with headcount and salary information for purposes of reviewing preliminary FY19 Budget solicitations by agencies.	\$ 546.00	2.2	\$ 1,201.20
3/28/2018	Gabb, James	Senior Manager	Obtain updated information from the OMB budget information system (PBC) employee rosters for compilation into a list of GPR employee rosters.	\$ 546.00	2.6	\$ 1,419.60
3/28/2018	Gabb, James	Senior Manager	Review analysis of public corporation supporting details for six agencies to identify key differences from GPR employee rosters for the FY19 Budget preliminary agency solicitations.	\$ 546.00	3.0	\$ 1,638.00
3/28/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) regarding status/findings/next steps of the FY19 budget due diligence procedures.	\$ 546.00	0.3	\$ 163.80
3/28/2018	Pizzo, Chris	Senior Manager	Draft memorandum of findings related the FY18 budget projections including actuals through February 18 to discuss with OMB in conjunction with the FY19 budget due diligence procedures.	\$ 546.00	1.0	\$ 546.00
3/28/2018	Pizzo, Chris	Senior Manager	Prepare analysis of the FY18 projections including actuals through February 18 for Special Appropriations Fund as part of the FY19 budget due diligence procedures.	\$ 546.00	2.1	\$ 1,146.60



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Date	Professional	Level	Description	Rate	Hours	Fees
3/28/2018	Pizzo, Chris	Senior Manager	Prepare reconciliation of the FY18 projections including actuals through February 18 for the Joint Resolution Fund as part of the FY19 budget due diligence procedures.	\$ 546.00	2.9	\$ 1,583.40
3/28/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Prepare draft letter in response to a request from FOMB related to budget reapportionments, payment of Tittle III fees.	\$ 585.00	1.4	\$ 819.00
3/29/2018	Doyle, John	Managing Director (MD)	Draft email regarding revised FY18 expenditure estimates to J Marrero (OMB) in connection with budget appropriation requests remaining for current fiscal year.	\$ 585.00	0.4	\$ 234.00
3/29/2018	Doyle, John	Managing Director (MD)	Call with J. Vazquez (Deloitte) J. Marrero, J. Aponte (OMB) suggested changes to a letter in response to a request from FOMB related to budget reapportionments, payment of Tittle III fees.	\$ 585.00	0.6	\$ 351.00
3/29/2018	Doyle, John	Managing Director (MD)	Revise draft letter in response to a request from FOMB related to budget reapportionments, payment of Tittle III fees.	\$ 585.00	1.5	\$ 877.50
3/29/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, T. Hurley, C. Young, J. Gabb (Deloitte), to discuss year to date actual results compared to budget, to enable sharing of information across work streams / avoid potential duplication of efforts across work streams.	\$ 546.00	0.7	\$ 382.20
3/29/2018	Pizzo, Chris	Senior Manager	Analyze letter to the Governor from the FOMB which outlines required changes to the FY19 Fiscal Plan to prepare for analysis of FY19 budget in compliance with the FY19 revised Fiscal Plan.	\$ 546.00	1.0	\$ 546.00
3/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Marrero, J. Aponte (OMB) to discuss suggested changes to a letter in response to a request from FOMB related to budget reapportionments, payment of Tittle III fees.	\$ 585.00	0.6	\$ 351.00
4/2/2018	Doyle, John	Managing Director (MD)	Review payroll roster comparison compiled by J Gabb (Deloitte) from the RHUM system by agency for the purpose of responding to J. Marrero (OMB) request to analyze headcount and payroll in connection with the FY19 Budget analysis.	\$ 585.00	0.5	\$ 292.50
4/2/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte) to discuss payroll roster comparison by fund for the purpose of responding to O. Guzman (OMB) request to analyze payroll by fund source in connection with the FY19 Budget analysis.	\$ 585.00	0.7	\$ 409.50



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Date	Professional	Level	Description	Rate	Hours	Fees
4/2/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte) to discuss method for payroll roster comparison to supporting information for the purpose of responding to J. Marrero (OMB) request to analyze headcount and payroll in connection with the FY19 Budget analysis.	\$ 585.00	1.2	\$ 702.00
4/2/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte) to discuss payroll roster comparison by fund for the purpose of responding to O. Guzman (OMB) request to analyze payroll by fund source in connection with the FY19 Budget analysis.	\$ 546.00	0.7	\$ 382.20
4/2/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte) to discuss method for payroll roster comparison for supporting information for the purpose of responding to J. Marrero (OMB) request to analyze headcount and payroll in connection with the FY19 Budget analysis.	\$ 546.00	1.2	\$ 655.20
4/2/2018	Gabb, James	Senior Manager	Prepare payroll roster comparison to supporting information (Hacienda human resources system – RHUM) by agency for the purpose of responding to J. Marrero (OMB) request to analyze headcount and payroll in connection with the FY19 Budget analysis.	\$ 546.00	2.1	\$ 1,146.60
4/3/2018	Doyle, John	Managing Director (MD)	Meeting with Y. Rivera (BDO) and H. Cruz (BDO) to discuss payroll rosters being compiled at agency level to identify key variances between FY18 actual and FY19 solicited budgets.	\$ 585.00	0.4	\$ 234.00
4/3/2018	Doyle, John	Managing Director (MD)	Meeting with J. Marrero (OMB) to discuss various FY19 budget updates related to third party work on agency rosters.	\$ 585.00	0.5	\$ 292.50
4/3/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte) to discuss status of headcount analysis for O. Guzman (OMB) of agency headcounts by fund type.	\$ 585.00	0.6	\$ 351.00
4/3/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) to review status of milestone #4 and updated budgets at agency level as part of the FY19 review.	\$ 585.00	0.7	\$ 409.50
4/3/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, J. Vazquez (Deloitte) to discuss status of headcount analysis for J. Marrero (OMB).	\$ 585.00	0.8	\$ 468.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/3/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb to discuss information sources available to analyze year-to-date projections of spending by agency for the purpose of evaluating requested budgeted spending for FY19, including the Budget vs. Actual system reports and existing analysis prepared by OMB.	\$ 585.00	0.9	\$ 526.50
4/3/2018	Doyle, John	Managing Director (MD)	Review updated Modulo numbers from agencies at the budget concept level extracted from the OMB Modulo system for the purpose of evaluating solicited budgeted spending for FY19, to anticipated adjustments discussed with OMB and existing analysis prepared by OMB.	\$ 585.00	0.9	\$ 526.50
4/3/2018	Doyle, John	Managing Director (MD)	Review headcount analysis by fund versus the roster information at the agency level for the purpose of identifying variances at agency level (RUHM) to discuss with J. Marrero (OMB).	\$ 585.00	0.9	\$ 526.50
4/3/2018	Doyle, John	Managing Director (MD)	Review payroll/headcount analysis by fund, and to assess compliance with OMB directives per request of O Guzman (OMB) as it relates to Milestone #4 reporting.	\$ 585.00	1.1	\$ 643.50
4/3/2018	Doyle, John	Managing Director (MD)	Review payroll roster comparison compiled by J Gabb (Deloitte) comparing information from the Hacienda human resources system (RHUM) to the rosters submitted by agency for the purpose of responding to J. Marrero (OMB) request to analyze headcount and payroll in connection with the FY19 Budget analysis	\$ 585.00	1.2	\$ 702.00
4/3/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb (partial), J. Vazquez (Deloitte), M. Garay, D. Cintron (OMB), H. Cruz, Y. Rivera (BDO) to discuss status of third party analysis of payroll and headcount roster reporting.	\$ 585.00	1.4	\$ 819.00
4/3/2018	Gabb, James	Senior Manager	Update payroll analysis by fund type in response to O. Guzman (OMB) request to analyze payroll by fund source in connection with the FY19 Budget analysis.	\$ 546.00	0.6	\$ 327.60
4/3/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte) to discuss status of headcount analysis for O. Guzman (OMB) of agency headcounts by fund type.	\$ 546.00	0.6	\$ 327.60
4/3/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte) to discuss status of headcount analysis for J. Marrero (OMB) including review of BDO work performed to-date.	\$ 546.00	0.8	\$ 436.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/3/2018	Gabb, James	Senior Manager	Meeting with J. Doyle to discuss information sources available to analyze year-to-date projections of spending by agency for the purpose of evaluating requested budgeted spending for FY19, including the Budget vs. Actual system reports and existing analysis prepared by OMB.	\$ 546.00	0.9	\$ 491.40
4/3/2018	Gabb, James	Senior Manager	Meeting with J. Doyle (partial), J. Vazquez (Deloitte), M. Garay, D. Cintron (OMB), H. Cruz, Y. Rivera (BDO) to discuss status of analysis of payroll and headcount roster reporting.	\$ 546.00	1.4	\$ 764.40
4/3/2018	Gabb, James	Senior Manager	Review headcount summary by agency file for agency payroll data received outside of RHUM for the purpose of identifying key differences in payroll rosters to be used in reviewing FY19 Budget submissions by the agencies.	\$ 546.00	1.6	\$ 873.60
4/3/2018	Gabb, James	Senior Manager	Analyze existing payroll roster support information for the purpose of summarizing remaining payroll roster needs to J. Aponte (OMB), in connection with the J. Marrero (OMB) request.	\$ 546.00	2.3	\$ 1,255.80
4/3/2018	Shupe, Bryan	Manager	Update payroll summary for agencies outside of RHUM (GPR payroll system) to include data for Agency 045 (Department of Safety) and Agency 177 (Land Authority).	\$ 507.00	1.8	\$ 912.60
4/3/2018	Shupe, Bryan	Manager	Update payroll summary by agency analysis for agencies outside of RHUM (GPR payroll system) in order to identify salary headcount information for Agency 040 (PR - Dept. of Police).	\$ 507.00	2.5	\$ 1,267.50
4/3/2018	Shupe, Bryan	Manager	Update payroll summary analysis for agencies outside of RHUM (GPR payroll system) to include data for the Metropolitan Bus Authority, Farm Insurance Corp, Correctional Health and Puerto Rico Trade Agency	\$ 507.00	2.8	\$ 1,419.60
4/4/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss FY19 budget updates and potential reserve adjustments at agency level as part of FY19 review.	\$ 585.00	0.3	\$ 175.50
4/4/2018	Doyle, John	Managing Director (MD)	Review OMB correspondence to oversight board regarding remaining anticipated FY18 budget reapportionment requests to compare to reserve analysis compiled for OMB	\$ 585.00	0.3	\$ 175.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/4/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to discuss anticipated budget review process based on items identified during meeting with EY for FOMB.	\$ 585.00	0.4	\$ 234.00
4/4/2018	Doyle, John	Managing Director (MD)	Meeting with J. Marrero (OMB) to discuss specific agencies of interest to conduct detailed budget reviews for the purpose of identifying key variances and necessary adjustments.	\$ 585.00	0.5	\$ 292.50
4/4/2018	Doyle, John	Managing Director (MD)	Review Milestone #4 provided by OMB analysts to provide comments to J. Aponte (OMB).	\$ 585.00	0.7	\$ 409.50
4/4/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb (Deloitte) to discuss potential adjustments to the FY19 Budget in preparation for a discussion with J. Aponte (OMB) on FOMB Milestone #4.	\$ 585.00	0.9	\$ 526.50
4/4/2018	Doyle, John	Managing Director (MD)	Meeting with O. Guzman, M. Garay (OMB) and BDO to review/discuss headcount variance analysis between internal headcount analysis and BDO analysis.	\$ 585.00	1.0	\$ 585.00
4/4/2018	Doyle, John	Managing Director (MD)	Draft issues list related to the Oversight Board's proposed FY19 Milestone #4 requirements per request of J Aponte (OMB)	\$ 585.00	1.2	\$ 702.00
4/4/2018	Gabb, James	Senior Manager	Update analysis of Compañía de Comercio & Exportación solicitation of FY19 Budget in response to a request by J. Aponte (OMB) for the purpose of preparing for a discussion with OMB managers on potential adjustments to the FY19 Budget recommendation.	\$ 546.00	0.6	\$ 327.60
4/4/2018	Gabb, James	Senior Manager	Review analysis of payroll summary by agency data file for agencies outside of RHUM in order to analyze Salary Headcount Information in conjunction with FY19 diligence procedures.	\$ 546.00	0.6	\$ 327.60
4/4/2018	Gabb, James	Senior Manager	Update analysis of Departments of Education solicitation of FY19 Budget in response to a request by J. Aponte (OMB) for the purpose of preparing for a discussion with OMB managers on potential adjustments to the FY19 Budget recommendation.	\$ 546.00	0.7	\$ 382.20
4/4/2018	Gabb, James	Senior Manager	Review analysis of Departments of Sports and Recreation solicitation of FY19 Budget in response to a request by J. Aponte (OMB) for the purpose of preparing for a discussion with OMB managers on potential adjustments to the FY19 Budget recommendation.	\$ 546.00	0.8	\$ 436.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/4/2018	Gabb, James	Senior Manager	Meeting with J. Doyle (Deloitte) to discuss potential adjustments to the FY19 Budget in preparation for a discussion with J. Aponte (OMB) on FOMB Milestone #4.	\$ 546.00	0.9	\$ 491.40
4/4/2018	Gabb, James	Senior Manager	Analyze Milestone #2 detailed comparison, requested by J. Aponte (OMB) for the purpose of identifying key differences prior to responding to FOMB request for details on Special Revenue and other funds.	\$ 546.00	2.3	\$ 1,255.80
4/4/2018	Gabb, James	Senior Manager	Update modulo headcount analysis using new information provided by O. Guzman (OMB) for the purpose of comparing headcount reports and identifying key differences in classifications and funding sources by agency in preparation of FY19 Budget analyses of payroll spending.	\$ 546.00	2.7	\$ 1,474.20
4/4/2018	Shupe, Bryan	Manager	Prepare analysis of support file for Agency 055 – Department of Agriculture Preliminary Request for Information to identify material variances by concept of FY19 vs. FY18 budget to provide questions to OMB Agency managers	\$ 507.00	0.6	\$ 304.20
4/4/2018	Shupe, Bryan	Manager	Meeting with M. Quails (Deloitte) to build statistics within Agency, Concept, Object level Dashboards for budgeting data (Sabana) analysis to support OMB agency level reporting.	\$ 507.00	1.8	\$ 912.60
4/4/2018	Shupe, Bryan	Manager	Meeting with M. Quails (Deloitte) to build parameterized Dashboards for budgeting data (Sabana) analysis to support OMB agency level reporting.	\$ 507.00	2.1	\$ 1,064.70
4/4/2018	Valencia, Veronica	Senior Associate	Summarize findings of differences between various payroll and headcount systems (PBC vs. RHUM) to identify differences to discuss with OMB managers.	\$ 429.00	0.7	\$ 300.30
4/4/2018	Valencia, Veronica	Senior Associate	Review Act No. 323 (PR Law) for implementation of the commerce and export company to understand implications to the budget FY19 budget analysis.	\$ 429.00	0.9	\$ 386.10
4/4/2018	Valencia, Veronica	Senior Associate	Create reconciliation to identify changes in FY19 solicited budget amounts vs recommended amounts for Dept. of Sports and Recreation to include in FY19 budget analysis.	\$ 429.00	1.9	\$ 815.10
4/4/2018	Valencia, Veronica	Senior Associate	Review headcount comparison between RUHM (Hacienda HR system) vs. PBC system to identify variances in volume and employee type for discussion with client to identify source of information to utilize in payroll analysis in preparation for FY19 budget analysis.	\$ 429.00	2.2	\$ 943.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/4/2018	Valencia, Veronica	Senior Associate	Review changes in FY19 solicited budget amounts vs recommended amounts at the program level for Dept. of Sport and Recreation to identify material changes for follow-up as part of FY19 budget analysis.	\$ 429.00	2.3	\$ 986.70
4/4/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with O. Guzman (OMB) to discuss OMB additional instructions related to headcount review related to Milestone #4 reporting.	\$ 585.00	1.0	\$ 585.00
4/4/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with O. Guzman, O. Rodriguez (OMB), H. Cruz, Y. Rivera (BDO) to discuss status of headcount analysis in preparation for Milestone #4 reporting.	\$ 585.00	1.2	\$ 702.00
4/5/2018	Doyle, John	Managing Director (MD)	Review list compiled by J. Gabb (Deloitte) for purpose of discussion with J Aponte (OMB) in identifying agencies missing from draft submission of Milestone #2 to EY based on the Oversight Board's FY 19 Budget requirements	\$ 585.00	0.3	\$ 175.50
4/5/2018	Doyle, John	Managing Director (MD)	Review final letter prepared by J. Marrero (OMB) to the Oversight Board for the purpose of identifying changes to budget variances for FY18 to be consider in FY19 budget bridge.	\$ 585.00	0.3	\$ 175.50
4/5/2018	Doyle, John	Managing Director (MD)	Analyze list of agencies provided by OMB to identify agencies excluded and required by milestone #2 for the purpose of review with the OMB.	\$ 585.00	0.4	\$ 234.00
4/5/2018	Doyle, John	Managing Director (MD)	Draft list of proposed edits to Oversight Board's milestone requirements for in response to request from J. Aponte (OMB).	\$ 585.00	0.6	\$ 351.00
4/5/2018	Doyle, John	Managing Director (MD)	Draft analysis from headcount details from PBC and RHUM systems to identify variances between headcount details at agency levels to check numbers utilized in headcount analysis performed as part of FY19 review.	\$ 585.00	1.7	\$ 994.50
4/5/2018	Gabb, James	Senior Manager	Meeting with J. Vazquez (Deloitte) to discuss updated requests from J. Marrero (OMB) and O. Guzman (OMB) in relation to FY19 budget procedures.	\$ 546.00	1.1	\$ 600.60
4/5/2018	Gabb, James	Senior Manager	Meeting with B. Shupe, M. Quails (Deloitte) to review Dashboard Component segment template for budgeting data detail file from OMB (SABANA) analysis to support OMB budget analysis.	\$ 546.00	1.2	\$ 655.20
4/5/2018	Gabb, James	Senior Manager	Review updated language for Milestone #4 provided by J. Porepa (EY) for the purpose of identifying key issues and potential changes in advance of a discussion with J. Aponte (OMB).	\$ 546.00	1.9	\$ 1,037.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/5/2018	Shupe, Bryan	Manager	Update Payroll Analysis file in Tableau to include payroll information located outside of RHUM in order to prepare top down analysis to assist in developing budget questions for OMB as part of FY19 review.	\$ 507.00	0.8	\$ 405.60
4/5/2018	Shupe, Bryan	Manager	Meeting with M. Quails (Deloitte) to build Dashboard Component segment template for budgeting data (Sabana) analysis to support OMB budget analysis.	\$ 507.00	1.2	\$ 608.40
4/5/2018	Valencia, Veronica	Senior Associate	Prepare analysis to summarize key findings of differences between rosters and PBC to discuss with OMB regarding integrity of information used for FY 19'budget analysis.	\$ 429.00	0.9	\$ 386.10
4/5/2018	Valencia, Veronica	Senior Associate	Review headcount comparison between agency submitted roster vs. PBC system to identify variances in employee classifications to discuss with OMB managers.	\$ 429.00	2.1	\$ 900.90
4/6/2018	Doyle, John	Managing Director (MD)	Review updated draft milestone #4 list from EY to prepare for call with budget team to discuss submission and suggested edits to OMB	\$ 585.00	0.4	\$ 234.00
4/6/2018	Doyle, John	Managing Director (MD)	Review FY19 Budget Milestone #2 information compiled by agencies to compare to information of FY19 Fiscal Plan estimates for submission to oversight board per request of J Aponte (OMB)	\$ 585.00	0.6	\$ 351.00
4/6/2018	Doyle, John	Managing Director (MD)	Participate in a working session with J. Gabb, J. Vazquez (Deloitte) to prepare additional comments on the updated Milestone #4 language in advance of a discussion with J. Aponte (OMB).	\$ 585.00	1.4	\$ 819.00
4/6/2018	Doyle, John	Managing Director (MD)	Review updated Fiscal Plan submitted by Puerto Rico government for purpose of understanding impact on FY19 budgets and to understand alignment to current FY19 agency recommended expenditures.	\$ 585.00	1.5	\$ 877.50
4/6/2018	Gabb, James	Senior Manager	Review revised comments on updated Milestone #4 language provided by J. Doyle (Deloitte) for the purpose of identifying key issues and potential changes in advance of a discussion with J. Aponte (OMB).	\$ 546.00	0.7	\$ 382.20
4/6/2018	Gabb, James	Senior Manager	Review updated analysis of preliminary requests for information of the OMB managers for two agencies in the preparation for the review of the FY19 budget.	\$ 546.00	1.3	\$ 709.80
4/6/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez (Deloitte) to prepare additional comments on the updated Milestone #4 language in advance of a discussion with J. Aponte (OMB).	\$ 546.00	1.4	\$ 764.40



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Date	Professional	Level	Description	Rate	Hours	Fees
4/6/2018	Valencia, Veronica	Senior Associate	Meeting with B. Figueroa-Martinez (BDO) to discuss payroll roster, roster support to be utilized in headcount analysis as part of FY18 budget analysis.	\$ 429.00	1.1	\$ 471.90
4/6/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review revised version of Milestone 4 as Draft by EY to understand impact to milestone #4 support.	\$ 585.00	1.2	\$ 702.00
4/6/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with J. Doyle, J. Gabb (Deloitte) to discuss Deloitte's comments to revised version of Milestone 4 as Draft by EY to be provided to OMB.	\$ 585.00	1.3	\$ 760.50
4/9/2018	Doyle, John	Managing Director (MD)	Review 4/6/18 updated schedule of \$1 billion hurricane disaster spending to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 585.00	0.3	\$ 175.50
4/9/2018	Doyle, John	Managing Director (MD)	Review payroll information provided by J Roa (OMB) for purpose of incorporation into FY19 budget analysis.	\$ 585.00	0.3	\$ 175.50
4/9/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, V. Valencia (Deloitte) to discuss milestone #4 progress/next steps.	\$ 585.00	0.4	\$ 234.00
4/9/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo J. Gabb (Deloitte) to discuss the comparison of the weekly cash flow forecast for PREPA dated 4/6/18 to the annual FY18 budget to prepare for call with F. Pena (Hacienda).	\$ 585.00	0.6	\$ 351.00
4/9/2018	Doyle, John	Managing Director (MD)	Review updated budget/cash flow forecast for PREPA to provide comments as requested by F. Pena (Hacienda).	\$ 585.00	0.7	\$ 409.50
4/9/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb (Deloitte) to discuss the analysis of the PREPA weekly cash flow forecast dated 4/6/18 to prepare for call with F. Pena (Hacienda).	\$ 585.00	0.8	\$ 468.00
4/9/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, C. Pizzo (Deloitte) to discuss the analysis if the PREPA weekly cash flow forecast dated 4/6/18 to prepare for call with F. Pena (Hacienda).	\$ 585.00	0.8	\$ 468.00
4/9/2018	Doyle, John	Managing Director (MD)	Meeting to plan the work flow with regard to the FY19 Budget review for the balance of the week with C. Pizzo, J. Gabb (Deloitte).	\$ 585.00	1.1	\$ 643.50
4/9/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo (Deloitte) to discuss the comparison of the weekly cash flow forecast for PREPA dated 4/6/18 to the annual FY18 budget to prepare for call with F. Pena (Hacienda).	\$ 546.00	0.6	\$ 327.60
4/9/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo (Deloitte) to discuss the analysis if the PREPA weekly cash flow forecast dated 4/6/18 to prepare for call with F. Pena (Hacienda).	\$ 546.00	0.8	\$ 436.80



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Date	Professional	Level	Description	Rate	Hours	Fees
4/9/2018	Gabb, James	Senior Manager	Meeting to plan the work flow with regard to the FY19 Budget review for the balance of the week with J. Doyle, C. Pizzo (Deloitte).	\$ 546.00	1.1	\$ 600.60
4/9/2018	Pizzo, Chris	Senior Manager	Review the draft analysis of the PREPA weekly cash flow forecast dated 4/6/18 compared FY18 budget, to prepare for meeting with F. Pena (Hacienda).	\$ 546.00	0.2	\$ 109.20
4/9/2018	Pizzo, Chris	Senior Manager	Review the draft analysis of the PREPA weekly cash flow forecast dated 4/6/18 compared to prior 11, 26 week actuals to prepare for meeting with F. Pena (Hacienda).	\$ 546.00	0.4	\$ 218.40
4/9/2018	Pizzo, Chris	Senior Manager	Participate in budget work stream status update meeting with J. Doyle, J. Gabb, V. Valencia (all Deloitte) to discuss headcount meetings with BDO.	\$ 546.00	0.4	\$ 218.40
4/9/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss the comparison of the weekly cash flow forecast for PREPA dated 4/6/18 to the annual FY18 budget to prepare for call with F. Pena (Hacienda).	\$ 546.00	0.6	\$ 327.60
4/9/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss the analysis if the PREPA weekly cash flow forecast dated 4/6/18 to prepare for call with F. Pena (Hacienda).	\$ 546.00	0.8	\$ 436.80
4/9/2018	Pizzo, Chris	Senior Manager	Meeting to plan the work flow with regard to the FY19 Budget review for the balance of the week with J. Doyle, J. Gabb (Deloitte).	\$ 546.00	1.1	\$ 600.60
4/9/2018	Valencia, Veronica	Senior Associate	Discussion with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss changes in PREPA cashflow to identify variances/patterns for implementation in FY19 budget analysis.	\$ 429.00	0.9	\$ 386.10
4/9/2018	Valencia, Veronica	Senior Associate	Perform analysis between PREPA "April 6th Proposed Budget" as included in analytics page to check data entry to utilize in FY19 budget analysis.	\$ 429.00	1.6	\$ 686.40
4/10/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo, J. Gabb, V. Valencia (Deloitte), F. Pena (Hacienda) to discuss analysis of the PREPA weekly cash flow forecast dated 4/6/18.	\$ 585.00	0.4	\$ 234.00
4/10/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, V. Valencia (Deloitte) to prepare for the call with F. Pena (Hacienda) to review the cash flow forecast for PREPA dated April 6, 2018.	\$ 585.00	1.2	\$ 702.00
4/10/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte, M. Morales (OMB) to discuss FY19 agency budget submissions, Milestone #4, headcount rosters provided in OMB systems/related reconciliation to data being conducted by Deloitte.	\$ 585.00	1.5	\$ 877.50

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Date	Professional	Level	Description	Rate	Hours	Fees
4/10/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Vazquez, J. Gabb, V. Valencia (Deloitte) to discuss the status of the FY19 budget work stream including go-forward plan.	\$ 585.00	1.6	\$ 936.00
4/10/2018	Gabb, James	Senior Manager	Call with J. Doyle, C. Pizzo, V. Valencia (Deloitte), F. Pena (Hacienda) to discuss analysis of the PREPA weekly cash flow forecast dated 4/6/18.	\$ 546.00	0.4	\$ 218.40
4/10/2018	Gabb, James	Senior Manager	Analyze the revenue/expense changes to the fiscal plan dated 3/23/18 to compare to 2/12/18, 4/5/18 versions of the Fiscal Plan to identify impacts to FY19 budget.	\$ 546.00	0.6	\$ 327.60
4/10/2018	Gabb, James	Senior Manager	Analyze the revenue/expense changes to the fiscal plan dated 4/5/18 to compare to 3/23/18 version of the Fiscal Plan to identify impacts to FY19 budget.	\$ 546.00	0.7	\$ 382.20
4/10/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, V. Valencia (Deloitte) to prepare for the call with F. Pena (Hacienda) to review the cash flow forecast for PREPA dated April 6, 2018.	\$ 546.00	1.2	\$ 655.20
4/10/2018	Gabb, James	Senior Manager	Analyze the changes to the measures (for both revenue/expense) in the fiscal plan dated 3/23/18 to compare to 2/12/18, 4/5/18 versions of the Fiscal Plan to identify impacts to FY19 budget.	\$ 546.00	1.4	\$ 764.40
4/10/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vazquez, C. Pizzo, V. Valencia (Deloitte) to discuss the status of the FY19 budget work stream including go-forward plan.	\$ 546.00	1.6	\$ 873.60
4/10/2018	Gabb, James	Senior Manager	Analyze PREPA weekly cash flow forecast dated 4/6/18 in preparation for call with F. Pena (Hacienda).	\$ 546.00	2.7	\$ 1,474.20
4/10/2018	Hurley, Timothy	Principal	Call With J. Gabb and J. Doyle (Deloitte) and F. Pena (Assistant Secretary) regarding the cash flow analysis and loan to PREPA.	\$ 621.00	0.7	\$ 434.70
4/10/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, J. Gabb, V. Valencia (all Deloitte), F. Pena (Hacienda) to discuss analysis of the PREPA weekly cash flow forecast dated 4/6/18.	\$ 546.00	0.4	\$ 218.40
4/10/2018	Pizzo, Chris	Senior Manager	Analyze the revenue/expense changes to the fiscal plan dated 3/23/18 to compare to 2/12/18, 4/5/18 versions of the Fiscal Plan.	\$ 546.00	0.6	\$ 327.60
4/10/2018	Pizzo, Chris	Senior Manager	Analyze the revenue/expense changes to the fiscal plan dated 4/5/18 to compare to 3/23/18 version of the Fiscal Plan.	\$ 546.00	0.7	\$ 382.20
4/10/2018	Pizzo, Chris	Senior Manager	Review analysis of PREPA weekly cash flow forecast dated 4/6/18 in preparation for call with F. Pena (Hacienda).	\$ 546.00	0.7	\$ 382.20
4/10/2018	Pizzo, Chris	Senior Manager	Analyze the fiscal plan dated 4/5/18 to assess changes made between 3/23/18 and 4/5/18 versions of the Fiscal Plan	\$ 546.00	0.8	\$ 436.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/10/2018	Pizzo, Chris	Senior Manager	Analyze the fiscal plan dated 3/23/28 to assess changes made between 2/12/18 and 3/23/18 versions of the Fiscal Plan.	\$ 546.00	1.1	\$ 600.60
4/10/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, V. Valencia (all Deloitte) to prepare for the call with F. Pena (Hacienda) to review the cash flow forecast for PREPA dated April 6, 2018.	\$ 546.00	1.2	\$ 655.20
4/10/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Vazquez, J. Gabb, V. Valencia (all Deloitte) to discuss the status of the FY19 budget work stream including go-forward plan.	\$ 546.00	1.6	\$ 873.60
4/10/2018	Valencia, Veronica	Senior Associate	Call with J. Doyle, J. Gabb, C. Pizzo (Deloitte), F. Pena (Hacienda) to discuss analysis of the PREPA weekly cash flow forecast dated 4/6/18.	\$ 429.00	0.4	\$ 171.60
4/10/2018	Valencia, Veronica	Senior Associate	Draft agenda for OMB update meeting to include all key payroll discussion points/open items for discussion with J. Aponte (OMB).	\$ 429.00	0.8	\$ 343.20
4/10/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to prepare for the call with F. Pena (Hacienda) to review the cash flow forecast for PREPA dated April 6, 2018.	\$ 429.00	1.2	\$ 514.80
4/10/2018	Valencia, Veronica	Senior Associate	Prepare analysis to identify "missing" rosters to compare to the internal payroll transaction system (PBC) to update listing of open items for OMB.	\$ 429.00	1.4	\$ 600.60
4/10/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, J. Vazquez, J. Gabb, C. Pizzo (Deloitte) to discuss the status of the FY19 budget work stream including go-forward plan.	\$ 429.00	1.6	\$ 686.40
4/10/2018	Valencia, Veronica	Senior Associate	Create analysis for budget vs. actual data (BVA) to identify excess budget by expense category for FY19	\$ 429.00	2.8	\$ 1,201.20
4/10/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, J. Gabb, C. Pizzo, V. Valencia (Deloitte) to discuss the status of the FY19 budget work stream including go-forward plan.	\$ 585.00	1.6	\$ 936.00
4/10/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, M. Garay (OMB) to discuss reconciliation of FY19 fiscal plan to FY19 budget as requested by EY.	\$ 585.00	2.0	\$ 1,170.00
4/11/2018	Doyle, John	Managing Director (MD)	Meeting with J. Gabb, C. Pizzo (Deloitte) regarding status of government payroll data received, including open items pending.	\$ 585.00	0.4	\$ 234.00
4/11/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb (Deloitte) regarding status of information requested from OMB for the FY19 budget.	\$ 585.00	0.6	\$ 351.00
4/11/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo, J. Doyle (Deloitte) regarding status of government payroll data received, including open items pending as part of the FY19 review process.	\$ 546.00	0.4	\$ 218.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/11/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo (Deloitte) regarding status of information requested from OMB for the FY19 budget.	\$ 546.00	0.6	\$ 327.60
4/11/2018	Gabb, James	Senior Manager	Analyze the changes to the measures (for both revenue/expense) in the fiscal plan dated 4/5/18 to compare to the 3/23/18, 2/12/18 versions of the Fiscal Plan to identify impacts to FY19 budget.	\$ 546.00	0.8	\$ 436.80
4/11/2018	Gabb, James	Senior Manager	Analyze the PREPA weekly cash flow forecast dated 4/6/18 compared t prior 11, 26 week actuals to prepare for meeting with F. Pena (Hacienda).	\$ 546.00	1.1	\$ 600.60
4/11/2018	Gabb, James	Senior Manager	Analyze the PREPA weekly cash flow forecast dated 4/6/18 compared FY18 budget, to prepare for meeting with F. Pena (Hacienda).	\$ 546.00	1.2	\$ 655.20
4/11/2018	Pizzo, Chris	Senior Manager	Review the letter from BDO regarding the accounting treatment of the \$300MM loan from OMB to PREPA to understand treatment in the government budget.	\$ 546.00	0.3	\$ 163.80
4/11/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb, J. Doyle (Deloitte) regarding status of government payroll data received, including open items pending.	\$ 546.00	0.4	\$ 218.40
4/11/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb (Deloitte) regarding status of information requested from OMB for the FY19 budget.	\$ 546.00	0.6	\$ 327.60
4/11/2018	Valencia, Veronica	Senior Associate	Discussion with J. Gabb (Deloitte) to discuss projections analysis to validate BVA data to be included in FY19 analysis.	\$ 429.00	0.7	\$ 300.30
4/11/2018	Valencia, Veronica	Senior Associate	Create projections template to include data from BVA to compare to expectations to identify differences for investigation. follow-up with client.	\$ 429.00	2.3	\$ 986.70
4/12/2018	Doyle, John	Managing Director (MD)	Call with J. Aponte (OMB) to discuss open milestone items for follow-up resulting from conference call with EY.	\$ 585.00	0.3	\$ 175.50
4/12/2018	Doyle, John	Managing Director (MD)	Review updated FY19 Budget reports from the OMB budget system in preparation of meeting with J Aponte (OMB) to discuss comparisons to FY19 budget targets as part of FY19 review.	\$ 585.00	0.5	\$ 292.50
4/12/2018	Doyle, John	Managing Director (MD)	Review summary of revenue/expense measures compiled from Puerto Rico FY19 Fiscal Plan documents prepared by C. Pizzo (Deloitte) in preparation of meeting request from J Aponte (OMB) to assess agency submissions to fiscal plan targets.	\$ 585.00	0.6	\$ 351.00
4/12/2018	Doyle, John	Managing Director (MD)	Review analysis of PREPA weekly cash flow forecast for purpose of understanding forecasted liquidity as requested by F. Pena (Hacienda).	\$ 585.00	0.7	\$ 409.50

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Date	Professional	Level	Description	Rate	Hours	Fees
4/12/2018	Doyle, John	Managing Director (MD)	Call with A Mendez (AAFAF), J Aponte (OMB), J. Porepa, S. Panagiotakis (EY) to review status of various FY19 Budget related documents.	\$ 585.00	1.5	\$ 877.50
4/12/2018	Gabb, James	Senior Manager	Perform analysis on the FOMB FY19 revenue letter sent to OMB to compare the revenue in the appendix to the revenue in the 4/5 FY19 fiscal plan.	\$ 546.00	1.9	\$ 1,037.40
4/12/2018	Gabb, James	Senior Manager	Analyze the FY19 budgeted revenue as indicated in the Modulo software as of 4/12/18 compared to the adjusted FY19 budget revenue as indicated in the appendix to the FOMB FY19 revenue letter.	\$ 546.00	2.2	\$ 1,201.20
4/12/2018	Pizzo, Chris	Senior Manager	Perform analysis of the appendix in the FOMB FY19 revenue letter sent to OMB comparing the revenue in the appendix to the revenue in the 4/5 FY19 fiscal plan.	\$ 546.00	1.8	\$ 982.80
4/12/2018	Pizzo, Chris	Senior Manager	Perform an analysis of the FY19 budgeted revenue as indicated in the Modulo software as of 4/12/18 compared to the adjusted FY19 budget revenue as indicated in the appendix to the FOMB FY19 revenue letter to answer questions from OMB.	\$ 546.00	2.2	\$ 1,201.20
4/12/2018	Valencia, Veronica	Senior Associate	Perform review of agency inventory to agencies included in consolidated Modulo report to check coverage of agencies updated within the Modulo.	\$ 429.00	1.8	\$ 772.20
4/12/2018	Valencia, Veronica	Senior Associate	Perform analysis on special revenue funds at dept. of transportation and public works to identify variances to discuss with OMB.	\$ 429.00	2.3	\$ 986.70
4/12/2018	Valencia, Veronica	Senior Associate	Update transfer file to include transfers from the Police Dept., Firefighters Dept. and Dept. of Corrections for incorporation in the FY19 budget analysis.	\$ 429.00	2.6	\$ 1,115.40
4/13/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo (Deloitte) to discuss summary of revenue/expense measures compiled from Puerto Rico FY19 Fiscal Plan documents as part of FY19 review.	\$ 585.00	0.2	\$ 117.00
4/13/2018	Doyle, John	Managing Director (MD)	Review 4/13/18 updated schedule of \$1 billion hurricane disaster spending to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 585.00	0.4	\$ 234.00
4/13/2018	Doyle, John	Managing Director (MD)	Review additional diligence support analysis received from Hacienda related to requested supplemental PREPA cash flow information for purpose of assisting in liquidity analysis.	\$ 585.00	0.6	\$ 351.00

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Date	Professional	Level	Description	Rate	Hours	Fees
4/13/2018	Doyle, John	Managing Director (MD)	Develop list of necessary payroll diligence items required from OMB in connection with Milestone #4 issued by the Oversight Board prior to development meeting with J Aponte (OMB)	\$ 585.00	1.0	\$ 585.00
4/13/2018	Doyle, John	Managing Director (MD)	Review the draft FY18 PREPA weekly cash flow forecast dated 4/11/18 provided by Hacienda to prepare for meeting with F. Pena (Hacienda).	\$ 585.00	1.3	\$ 760.50
4/13/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle (Deloitte), plan for next week analysis of headcount and meetings with BDO.	\$ 546.00	0.2	\$ 109.20
4/16/2018	Doyle, John	Managing Director (MD)	Review updated PREPA budget/cash flow forecast to provide comments to F. Pena (Hacienda).	\$ 585.00	0.5	\$ 292.50
4/16/2018	Doyle, John	Managing Director (MD)	Review OMB budget documents related to FY19 Fiscal Plan to FY19 budget reconciliation for purpose of preparation of meeting with J Aponte (OMB), A Mendez (AAFAF)	\$ 585.00	1.0	\$ 585.00
4/16/2018	Doyle, John	Managing Director (MD)	Meeting with B Biggio (CM), A Mendez (AAFAF), O Guzman, J Aponte (OMB) to review/edit bridge developed by AAFAF/Conway between Fiscal Plan and FY19 Budget submissions.	\$ 585.00	1.7	\$ 994.50
4/16/2018	Valencia, Veronica	Senior Associate	Review fund information as submitted in PBC to summary of funds provided by OMB to understand variances by source for discussion with OMB	\$ 429.00	2.9	\$ 1,244.10
4/16/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman (OMB), A. Mendez (AAFAF), R. Wagstaff (Conway), J. Doyle (Deloitte) to discuss reconciliation from fiscal plan to FY19 Budget.	\$ 585.00	2.1	\$ 1,228.50
4/17/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss review process for agency budgets in the Modulo system and Fiscal Plan to FY19 Budget bridge analysis.	\$ 585.00	0.4	\$ 234.00
4/17/2018	Doyle, John	Managing Director (MD)	Review FY18/19 consolidated headcount/payroll analysis developed at agency level to compile list of variance questions to review with the OMB as part of FY19 diligence procedures.	\$ 585.00	0.9	\$ 526.50
4/17/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, B. Shupe, V. Valencia to debrief on meetings with OMB/agency managers, including plans to analyze the FY19 budget submission planned to be sent on 4/18/18 as well as work plan for payroll analysis.	\$ 585.00	1.1	\$ 643.50

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Date	Professional	Level	Description	Rate	Hours	Fees
4/17/2018	Doyle, John	Managing Director (MD)	Review FY18/19 headcount analysis developed at agency level by employee type to assist in reconciliation of agency rosters to RHUM data as part of FY19 Budget support to the OMB.	\$ 585.00	1.4	\$ 819.00
4/17/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB), OMB managers, V. Valencia, and J. Vazquez (both Deloitte) to conduct review of FY19 budget submission versus directives and updated information related to retirement laws (70, 211 and VTP) and Otros Gastos (other expenses) for Administración de Servicios Generales, Oficina del Gobernador, Comisión Estatal de Elecciones, and Departamento de Asuntos del Consumidor.	\$ 585.00	1.7	\$ 994.50
4/17/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB), OMB managers, V. Valencia, and J. Vazquez (both Deloitte) to conduct review of FY19 budget submission versus directives and updated information related to retirement laws (70, 211 and VTP) and Otros Gastos (other expenses) for Departamento de Hacienda, Departamento de Justicia, and Departamento de Estado.	\$ 585.00	2.0	\$ 1,170.00
4/17/2018	Gabb, James	Senior Manager	Meeting with B. Shupe, and C. Pizzo (Deloitte) to discuss updates from headcount meetings with OMB, including work plan for the remainder of open headcount milestone requirements.	\$ 546.00	0.4	\$ 218.40
4/17/2018	Gabb, James	Senior Manager	Meeting with B. Shupe, C. Pizzo (Deloitte) to prepare for conference call with B. Biggio (Conway MacKenzie) to review the reconciliation of the Fiscal Plan to the budget.	\$ 546.00	0.6	\$ 327.60
4/17/2018	Gabb, James	Senior Manager	Call with C. Pizzo, B. Shupe (Deloitte), B. Biggio (Conway MacKenzie) to discuss the reconciliation schedule of the Fiscal Plan to the budget.	\$ 546.00	0.6	\$ 327.60
4/17/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, B. Shupe, V. Valencia to debrief on meetings with OMB/agency managers, including plans to analyze the FY19 budget submission planned to be sent on 4/18/18, including work plan for payroll analysis.	\$ 546.00	1.1	\$ 600.60
4/17/2018	Pizzo, Chris	Senior Manager	Meeting with B. Shupe, and J. Gabb (Deloitte) to discuss updates from headcount meetings with OMB, including work plan for the remainder of open headcount milestone requirements.	\$ 546.00	0.4	\$ 218.40



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Date	Professional	Level	Description	Rate	Hours	Fees
4/17/2018	Pizzo, Chris	Senior Manager	Meeting with B. Shupe, J. Gabb (Deloitte) to prepare for conference call with B. Biggio (Conway MacKenzie) to review the reconciliation of the Fiscal Plan to the budget.	\$ 546.00	0.6	\$ 327.60
4/17/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, B. Shupe (Deloitte), B. Biggio (Conway MacKenzie) to discuss the reconciliation schedule of the Fiscal Plan to the budget.	\$ 546.00	0.6	\$ 327.60
4/17/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, B. Shupe, V. Valencia to debrief on meetings with OMB/agency managers, including plans to analyze the FY19 budget submission planned to be sent on 4/18/18, including work plan for payroll analysis.	\$ 546.00	1.1	\$ 600.60
4/17/2018	Shupe, Bryan	Manager	Meeting with J. Gabb, C. Pizzo, (Deloitte) to discuss OMB FY19 workflow status related to payroll analysis performed to support FY19 Budget	\$ 507.00	0.5	\$ 253.50
4/17/2018	Shupe, Bryan	Manager	Call with J. Gabb, C. Pizzo, (Deloitte) and B. Biggio, R. Wagstaff (Conway) to discuss Bridge from FY18 Consolidated OMB Budget to Fiscal Plan FY18/FY19 Expenses to Proposed FY19 Consolidated OMB Budget to understand reconciling items.	\$ 507.00	0.5	\$ 253.50
4/17/2018	Shupe, Bryan	Manager	Meeting with J. Gabb, C. Pizzo, (Deloitte) to prepare questions related to bridge prepared by Conway to understand bridge from FY18 Consolidated OMB Budget to Fiscal Plan FY18/19 Expenses to Proposed FY19 Consolidated OMB Budget.	\$ 507.00	0.7	\$ 354.90
4/17/2018	Shupe, Bryan	Manager	Prepare analysis on Days Sales Outstanding calculation for PREPA as part of request from F. Pena (Hacienda) in order to understand changes in cash flow projection.	\$ 507.00	1.5	\$ 760.50
4/17/2018	Shupe, Bryan	Manager	Prepare summary report of information contained in the emails from Pena related to PREPA cash flow in order to track document requests to support cash flow analysis as request by F. Pena (Hacienda).	\$ 507.00	2.3	\$ 1,166.10
4/17/2018	Valencia, Veronica	Senior Associate	Meeting (partial) with J. Aponte, O. Guzman, J. Rodriguez (OMB), J. Vazquez (Deloitte) to discuss FY19 requested/recommended budget for agencies O10 Tribunal General de Justicia, Asamblea Legislativa, Oficina del Contralor, Etica, Contribucion a los Municipios, Sist Retiro as part of FY19 review process.	\$ 429.00	0.4	\$ 171.60



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Date	Professional	Level	Description	Rate	Hours	Fees
4/17/2018	Valencia, Veronica	Senior Associate	Meeting with C. Pizzo, B. Shupe, J. Doyle, J. Vazquez, J. Gabb (Deloitte) to debrief from manager meetings held at OMB to identify follow-up items to track as part of the FY19 budget analysis.	\$ 429.00	1.3	\$ 557.70
4/17/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte (OMB), OMB managers, J. Doyle, and J. Vazquez (both Deloitte) to conduct review of FY19 budget submission versus directives and updated information related to retirement laws (70, 211 and VTP) and Otros Gastos for Administración de Servicios Generales, Oficina del Gobernador, Comisión Estatal de Elecciones, and Departamento de Asuntos del Consumidor.	\$ 429.00	1.7	\$ 729.30
4/17/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte (OMB), OMB managers, J. Doyle, and J. Vazquez (both Deloitte) to conduct review of FY19 budget submission versus directives and updated information related to retirement laws (70, 211 and VTP) and Otros Gastos (other expenses) for Departamento de Hacienda, Departamento de Justicia, and Departamento de Estado.	\$ 429.00	2.0	\$ 858.00
4/17/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB), V. Valencia (Deloitte) to discuss FY19 requested/recommended budget for agencies 010 Tribunal General de Justicia, Asamblea Legislativa, Oficina del Contralor, Etica, Contribucion a los Municipios, Sistema Retiro as part of FY19 review process.	\$ 585.00	0.6	\$ 351.00
4/17/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB), J. Doyle (Deloitte) to conduct review of FY19 budget submission versus directives and updated information related to retirement laws (70, 211 and VTP) and Otros Gastos for Administración de Servicios Generales, Oficina del Gobernador, Comisión Estatal de Elecciones, Dept. de Asuntos del Consumidor as part of the FY19 review.	\$ 585.00	1.7	\$ 994.50
4/17/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J Aponte (OMB), J. Doyle (Deloitte) to conduct review of FY19 budget submission versus directives and updated information related to retirement laws (70, 211 and VTP) and Otros Gastos for Dept. de Hacienda, Dept. de Justicia, Dept. de Estado as part of the FY18 review.	\$ 585.00	2.0	\$ 1,170.00

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Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C. Pizzo (Deloitte) regarding the findings of the analysis of PREPA's weekly cash flow forecast dated 4/6/18.	\$ 585.00	0.3	\$ 175.50
4/18/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers to conduct review of FY19 budget submission for Autoridad para el Financiamiento de la Infraestructura de Puerto Rico, Compañía de Fomento Industrial, Dept. de la Vivienda, Compañía de Turismo de Puerto Rico as part of FY19 prep/review.	\$ 585.00	1.7	\$ 994.50
4/18/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) and OMB managers to conduct review of FY19 budget submission versus directives and updated information related to utilities and retirement costs for Oficina de Exención Contributiva Industrial, , Autoridad de Ponce, Departamento del Trabajo y Recursos Humanos, and Oficina del Comisionado de Seguros.	\$ 585.00	2.0	\$ 1,170.00
4/18/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) and OMB managers to conduct review of FY19 budget submission versus directives and updated information related to utilities and retirement costs for Comisión de Energía, Autoridad para las Alianzas Público Privadas, Administración de Vivienda Pública, and Autoridad para el Financiamiento de la Vivienda.	\$ 585.00	2.0	\$ 1,170.00
4/18/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, B. Shupe to debrief on meetings with OMB/agency managers, including plans to analyze the FY19 budget submitted 4/18/18.	\$ 585.00	2.2	\$ 1,287.00
4/18/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) and OMB managers to review FY19 budget submission considering directives and updated information related to utilities and retirement costs for Oficina del Comisionado de Instituciones Financieras, Compañía de Comercio y Exportación de Puerto Rico, Oficina Estatal de Política Pública Energética, and Oficina Independiente de Protección al Consumidor.	\$ 585.00	2.3	\$ 1,345.50
4/18/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte) regarding request from PREPA to analyze weekly cash flow forecast dated 4/6/18 to prepare to do the analysis.	\$ 546.00	0.3	\$ 163.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Gabb, James	Senior Manager	Call with C. Pizzo, J. Doyle (Deloitte) regarding the findings of the analysis of PREPA's weekly cash flow forecast dated 4/6/18.	\$ 546.00	0.3	\$ 163.80
4/18/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, B. Shupe (Deloitte) to debrief on meetings with OMB/agency managers, including plans to analyze the FY19 budget submitted 4/18/18, including work plan for payroll analysis.	\$ 546.00	2.2	\$ 1,201.20
4/18/2018	Gabb, James	Senior Manager	Review "Compare Rec by Agency by Concept" Analysis to prepare variance questions on SABANA v. April 18 for OMB manager in advance of filing FY19 budget recommendations	\$ 546.00	2.3	\$ 1,255.80
4/18/2018	Gabb, James	Senior Manager	Review "Specific Agency by Concept FY18AF vs Newest Rec Sabana" Analysis to prepare variance questions on SABANA v. April 18 for OMB manager in advance of filing FY19 budget recommendations	\$ 546.00	2.4	\$ 1,310.40
4/18/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte), B. Biggio, R. Wagstaff (Conway MacKenzie) regarding the reconciliation of the FY18 Fiscal Plan as originally published to the FY19 Fiscal Plan to the projected FY19 budget.	\$ 546.00	2.6	\$ 1,419.60
4/18/2018	Gabb, James	Senior Manager	Analyze the weekly cash collections, including the accounts receivable aging for PREPA related to the weekly cash flow forecast dated 4/6/18.	\$ 546.00	2.7	\$ 1,474.20
4/18/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte) regarding request from PREPA to analyze weekly cash flow forecast dated 4/6/18 to prepare to do the analysis.	\$ 546.00	0.3	\$ 163.80
4/18/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) regarding the findings of the analysis of PREPA's weekly cash flow forecast dated 4/6/18.	\$ 546.00	0.3	\$ 163.80
4/18/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, B. Shupe to debrief on meetings with OMB/agency managers, including plans to analyze the FY19 budget submitted 4/18/18, including work plan for payroll analysis.	\$ 546.00	2.2	\$ 1,201.20
4/18/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte), B. Biggio, R. Wagstaff (Conway MacKenzie) regarding the reconciliation of the FY18 Fiscal Plan as originally published to the FY19 Fiscal Plan to the projected FY19 budget.	\$ 546.00	2.6	\$ 1,419.60

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Pizzo, Chris	Senior Manager	Analyze the weekly cash collections, including prepayments/credit balances in the accounts receivable aging for PREPA related to the weekly cash flow forecast dated 4/6/18.	\$ 546.00	2.7	\$ 1,474.20
4/18/2018	Shupe, Bryan	Manager	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss third party bridge document as it related to the FY19 budget status for the purpose of preparing responses to Milestone #4 requests from the FOMB.	\$ 507.00	1.0	\$ 507.00
4/18/2018	Shupe, Bryan	Manager	Analyze updated OMB detail budget file to prepare questions related to review of FY18 to FY19 to utilize in drafting questions for OMB to assist in FY19 budget review.	\$ 507.00	1.1	\$ 557.70
4/18/2018	Shupe, Bryan	Manager	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss budget status related to the 4/18 version of the SABANA in order to develop next steps on Payroll workflow as part of the FY19 budget review.	\$ 507.00	1.2	\$ 608.40
4/18/2018	Shupe, Bryan	Manager	Update Tab "Compare Rec by Agency" Analysis to prepare questions on SABANA April 18 for OMB manager in advance of filing FY19 budget recommendations	\$ 507.00	1.2	\$ 608.40
4/18/2018	Shupe, Bryan	Manager	Analyze updated OMB detail budget file to compare reconciliations by agency and concept of spend, to prepare variance questions for OMB manager in advance of filing FY19 budget recommendations.	\$ 507.00	2.2	\$ 1,115.40
4/18/2018	Shupe, Bryan	Manager	Update analysis for new OMB detailed budget file to compare FY19 Budget against FY18 approved budget across all agencies, funds, and programs by spending category, for the purposes of preparing discussion questions for OMB managers.	\$ 507.00	2.3	\$ 1,166.10
4/18/2018	Shupe, Bryan	Manager	Analyze updated OMB detail budget file to compare specific agency by concept of spending against agency solicitation and OMB recommended budgets, to prepare variance questions for OMB manager in advance of filing FY19 budget recommendations.	\$ 507.00	2.4	\$ 1,216.80
4/18/2018	Valencia, Veronica	Senior Associate	Review modulo report to compare to extract from SABANA to identify potential discrepancies in data to discuss with OMB.	\$ 429.00	1.7	\$ 729.30
4/18/2018	Valencia, Veronica	Senior Associate	Review modulo report by agency to compare to SABANA to check data integrity between the two sources.	\$ 429.00	1.9	\$ 815.10

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Valencia, Veronica	Senior Associate	Review modulo report for the General fund o compare to SABANA General Fund to check data integrity between the two sources.	\$ 429.00	2.1	\$ 900.90
4/18/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers, J. Doyle (Deloitte) to conduct review of FY19 budget submission for Autoridad para el Financiamiento de la Infraestructura de Puerto Rico, Compañía de Fomento Industrial, Dept. de la Vivienda, Compañía de Turismo de Puerto Rico as part of FY19 prep/review.	\$ 585.00	1.4	\$ 819.00
4/18/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers, J. Doyle (Deloitte) to conduct review of FY19 budget submission versus directives and updated information related to utilities and retirement costs for Oficina de Exención Contributiva Industrial, , Autoridad de Ponce, Dept. del Trabajo y Recursos Humanos, Oficina del Comisionado de Seguros as part of FY19 review.	\$ 585.00	2.0	\$ 1,170.00
4/18/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers, J. Doyle (Deloitte) to conduct review of FY19 budget submission versus directives and updated information related to utilities and retirement costs for Comisión de Energía, Autoridad para las Alianzas Público Privadas, Administración de Vivienda Pública, Autoridad para el Financiamiento de la Vivienda as part of FY19 review.	\$ 585.00	2.0	\$ 1,170.00
4/18/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers, J. Doyle (Deloitte) to review FY19 budget submission considering directives and updated information related to utilities and retirement costs for Oficina del Comisionado de Instituciones Financieras, Compañía de Comercio y Exportación de Puerto Rico, Oficina Estatal de Política Pública Energética, Oficina Independiente de Protección al Consumidor as part of FY19 review.	\$ 585.00	2.3	\$ 1,345.50
4/19/2018	Doyle, John	Managing Director (MD)	Meeting (partial) with J Aponte (OMB), OMB managers to perform review of FY19 budget submission considering FY19 directives Dept. of Consumer Affairs, Correctional Health, Dept. of Corrections & Rehabilitation, Firefighters Corp in preparation to finalize FY19 budget.	\$ 585.00	2.0	\$ 1,170.00

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Date	Professional	Level	Description	Rate	Hours	Fees
4/19/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers to analyze review of FY19 budget submission considering directives and updated information related to utilities and retirement costs for Economic Development Bank, Land Administration, Dept. of Economic Development and Commerce, PRIDCO, GPR Convention Center District Authority as part of FY19 review.	\$ 585.00	2.5	\$ 1,462.50
4/19/2018	Gabb, James	Senior Manager	Analyze the tableau report comparing the FY19 budget submitted on 4/18/18 for the Department of Health in preparation for budget due diligence.	\$ 546.00	0.7	\$ 382.20
4/19/2018	Gabb, James	Senior Manager	Review "FY18AF vs Newest Rec Sabana consolidated by concept" Analysis to prepare variance questions on SABANA v. April 18 for OMB manager in advance of filing FY19 budget recommendations	\$ 546.00	2.5	\$ 1,365.00
4/19/2018	Gabb, James	Senior Manager	Analyze the FY19 budget for agency 071 Department of Health submitted on 4/18/18 for variances to the FY18 budget, including preparation of due diligence questions for OMB/Agency Manager.	\$ 546.00	2.9	\$ 1,583.40
4/19/2018	Pizzo, Chris	Senior Manager	Analyze the tableau report comparing the FY19 budget submitted on 4/18/18 for the Department of Public Safety in preparation for budget due diligence.	\$ 546.00	0.6	\$ 327.60
4/19/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 budget for agency 042 Fire Department submitted on 4/18/18 for variances to the FY18 budget, including preparation of due diligence questions for OMB/Agency Manager.	\$ 546.00	2.3	\$ 1,255.80
4/19/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 budget for agency 040 Police Department submitted on 4/18/18 for variances to the FY18 budget, including preparation of due diligence questions for OMB/Agency Manager.	\$ 546.00	2.9	\$ 1,583.40
4/19/2018	Shupe, Bryan	Manager	Update version tracking analysis for new OMB detailed budget file in order to prepare questions related to open items for the OMB managers.	\$ 507.00	1.0	\$ 507.00
4/19/2018	Shupe, Bryan	Manager	Update analysis for new OMB detailed budget file to compare FY19 Budget against FY18 approved budget for the General Fund only, across all agencies, for the purposes of preparing discussion questions for OMB managers.	\$ 507.00	2.1	\$ 1,064.70

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/19/2018	Shupe, Bryan	Manager	Update analysis for new OMB detailed budget file to compare FY19 Budget against FY18 approved budget across all agencies, and programs by spending category for the General Fund.	\$ 507.00	2.5	\$ 1,267.50
4/19/2018	Shupe, Bryan	Manager	Update analysis for new OMB detailed budget file to compare FY19 Budget against FY18 approved budget across all agencies, and programs by spending category for the Federal Fund.	\$ 507.00	2.9	\$ 1,470.30
4/19/2018	Valencia, Veronica	Senior Associate	Meeting with J Aponte (OMB), J. Doyle, J. Vazquez (Deloitte) OMB managers to perform review of FY19 budget submission considering FY19 directives Dept. of Consumer Affairs, Correctional Health, Dept. of Corrections & Rehabilitation, Firefighters Corp in preparation to finalize FY19 budget.	\$ 429.00	2.4	\$ 1,029.60
4/19/2018	Valencia, Veronica	Senior Associate	Review updated budget information to previously received extract to update diligence questions for to Dept. of Health	\$ 429.00	2.4	\$ 1,029.60
4/19/2018	Valencia, Veronica	Senior Associate	Meeting with J Aponte (OMB), J. Doyle, J. Vazquez (Deloitte) OMB managers to analyze review of FY19 budget submission considering directives and updated information related to utilities and retirement costs for Economic Development Bank, Land Administration, Dept. of Economic Development and Commerce, PRIDCO, GPR Convention Center District Authority as part of FY19 review.	\$ 429.00	2.5	\$ 1,072.50
4/19/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting (partial) with J Aponte (OMB), OMB managers, J. Doyle, V. Valencia (Deloitte) to perform review of FY19 budget submission considering FY19 directives Dept. of Consumer Affairs, Correctional Health, Dept. of Corrections & Rehabilitation, Firefighters Corp in preparation to finalize FY19 budget.	\$ 585.00	2.0	\$ 1,170.00
4/19/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers, J. Doyle, V. Valencia (Deloitte) to analyze review of FY19 budget submission considering directives and updated information related to utilities and retirement costs for Economic Development Bank, Land Administration, Dept. of Economic Development and Commerce, PRIDCO, GPR Convention Center District Authority as part of FY19 review.	\$ 585.00	2.5	\$ 1,462.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/20/2018	Doyle, John	Managing Director (MD)	Review 4/20/18 updated schedule of \$1 billion hurricane disaster spending to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending	\$ 585.00	0.2	\$ 117.00
4/20/2018	Doyle, John	Managing Director (MD)	Call with J. Gabb, C. Pizzo (Deloitte) regarding status of the FY19 payroll analysis including preparation for the payroll meeting with OMB on Monday 4/23/18.	\$ 585.00	1.3	\$ 760.50
4/20/2018	Gabb, James	Senior Manager	Analyze General Fund Expenses per the FOMB FY19 Fiscal Plan 4/18//18 to Government Fiscal Plan dated 4/5/18 for the purpose of identifying key variances in advance of a discussion with J. Aponte (OMB).	\$ 546.00	0.3	\$ 163.80
4/20/2018	Gabb, James	Senior Manager	Call with C. Pizzo, J. Doyle (Deloitte) regarding status of the FY19 payroll analysis including preparation for the payroll meeting with OMB on Monday 4/23/18.	\$ 546.00	1.3	\$ 709.80
4/20/2018	Gabb, James	Senior Manager	Review Tableau file related to Department of Public Safety DPS agency review for FY19 SABANA release.	\$ 546.00	2.2	\$ 1,201.20
4/20/2018	Pizzo, Chris	Senior Manager	Compare the General Fund Expenses per the FOMB FY19 Fiscal Plan 4/18//18 to Government Fiscal Plan dated 4/5/18.	\$ 546.00	0.3	\$ 163.80
4/20/2018	Pizzo, Chris	Senior Manager	Perform variance analysis on FY19 budget for Agency 221 Emergency Medical Services to identify key variances from original budget solicitation.	\$ 546.00	0.6	\$ 327.60
4/20/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, J. Doyle (Deloitte) regarding status of the FY19 payroll analysis including preparation for the payroll meeting with OMB on Monday 4/23/18.	\$ 546.00	1.3	\$ 709.80
4/20/2018	Pizzo, Chris	Senior Manager	Perform variance analysis on FY19 budget for Agency 021 Emergency Management Disaster Administration to identify key variances from original budget solicitation.	\$ 546.00	1.6	\$ 873.60
4/20/2018	Shupe, Bryan	Manager	Prepare Agency analysis file related to Department of Public Safety DPS agency review for FY19 SABANA	\$ 507.00	1.3	\$ 659.10
4/20/2018	Shupe, Bryan	Manager	Develop analysis to be used to evaluate the FY19 SABANA related to Department of Public Safety DPS budget recommendations.	\$ 507.00	2.7	\$ 1,368.90
4/20/2018	Valencia, Veronica	Senior Associate	Meeting with J. Roa (OMB- Executive Assistant) to discuss payroll open items required to be analyzed as part of the FY19 budget analysis.	\$ 429.00	0.6	\$ 257.40



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/20/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, J. Rodriguez-Ortiz, O. Guzman, M. Negron (OMB), J. Vazquez (Deloitte), to review agencies submissions solicited budget to check for inclusion of PayGo amounts previously held under the custody of OMB.	\$ 429.00	1.6	\$ 686.40
4/20/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, J. Rodriguez-Ortiz, O. Guzman (OMB), J. Vazquez (Deloitte), to review Oficina del Procurador de Veteranos, Defensoría de las Personas con Impedimentos to discuss initial budget submissions to identify areas where recommended amounts are higher than what expense measures permit to advise for adjustments.	\$ 429.00	2.5	\$ 1,072.50
4/20/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, J. Rodriguez-Ortiz, O. Guzman, M. (OMB), J. Vazquez (Deloitte), to review initial budget submissions for Dept. of Health, ASSMCA and Oficina del Procurador del Paciente to identify differences/reasoning between solicited and recommended amounts as part of FY19 budget review.	\$ 429.00	2.9	\$ 1,244.10
4/20/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, J. Rodriguez-Ortiz, O. Guzman, M. Negron (OMB), to review agencies submissions solicited budget to check for inclusion of PayGo amounts previously held under the custody of OMB.	\$ 585.00	1.6	\$ 936.00
4/20/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, J. Rodriguez-Ortiz, O. Guzman (OMB), to review Oficina del Procurador de Veteranos, Defensoría de las Personas con Impedimentos to discuss initial budget submissions to identify areas where recommended amounts are higher than what expense measures permit to advise for adjustments.	\$ 585.00	2.5	\$ 1,462.50
4/20/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, J. Rodriguez-Ortiz, O. Guzman, M. (OMB), V. Valencia (Deloitte), to review initial budget submissions for Dept. of Health, ASSMCA and Oficina del Procurador del Paciente to identify differences/reasoning between solicited and recommended amounts as part of FY19 budget review.	\$ 585.00	2.9	\$ 1,696.50
4/21/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo (Deloitte) regarding OMB request for templates for agencies to meet Milestone 4 requirement related to payroll information.	\$ 585.00	0.2	\$ 117.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/21/2018	Gabb, James	Senior Manager	Call with C. Pizzo, B. Shupe (Deloitte) to discuss request by OMB for payroll template to answer requirements of milestone 4 from the FOMB.	\$ 546.00	0.7	\$ 382.20
4/21/2018	Gabb, James	Senior Manager	Prepare draft of template requested by OMB to answer requirements of Milestone 4 from the FOMB.	\$ 546.00	2.9	\$ 1,583.40
4/21/2018	Pizzo, Chris	Senior Manager	Review email correspondence with J. Aponte (OMB) requesting creation of payroll template for agencies related to Milestone 4.	\$ 546.00	0.2	\$ 109.20
4/21/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle related to OMB request for template for agencies to meet Milestone 4 requirement related to payroll.	\$ 546.00	0.2	\$ 109.20
4/21/2018	Pizzo, Chris	Senior Manager	Analyze draft of template requested by OMB to answer requirements of Milestone 4 from the FOMB.	\$ 546.00	0.2	\$ 109.20
4/21/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb, B. Shupe (Deloitte) to discuss request by OMB for payroll template to answer requirements of milestone 4 from the FOMB.	\$ 546.00	0.7	\$ 382.20
4/21/2018	Shupe, Bryan	Manager	Update Department of Public Safety workbook to provide variance analysis against FY18 final SABANA to FY19 Sol with recommended budgets as part of FY19 review.	\$ 507.00	0.9	\$ 456.30
4/21/2018	Shupe, Bryan	Manager	Call with J. Gabb C. Pizzo (Deloitte) to discuss development of Milestone #4 based on comments received from J. Aponte (OMB) in order to maximize data collection for Milestone #4 reporting.	\$ 507.00	1.3	\$ 659.10
4/21/2018	Shupe, Bryan	Manager	Prepare draft version of Milestone #4 Headcount and Payroll template to be used by OMB managers to review for compliance with cost reductions in payroll.	\$ 507.00	2.3	\$ 1,166.10
4/22/2018	Gabb, James	Senior Manager	Analyze draft of the template requested by OMB to answer questions related to headcount and payroll information request in FOMB Milestone 4.	\$ 546.00	0.2	\$ 109.20
4/22/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to discuss template requested by OMB to answer questions related to headcount and payroll information request in FOMB Milestone 4.	\$ 546.00	0.7	\$ 382.20
4/22/2018	Pizzo, Chris	Senior Manager	Analyze the draft of the template requested by OMB to answer questions related to headcount and payroll information request in FOMB Milestone 4.	\$ 546.00	0.2	\$ 109.20
4/22/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to discuss template requested by OMB to answer questions related to headcount and payroll information request in FOMB Milestone 4.	\$ 546.00	0.7	\$ 382.20

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Date	Professional	Level	Description	Rate	Hours	Fees
4/23/2018	Doyle, John	Managing Director (MD)	Budget debrief meeting with J. Gabb, V. Valencia, B. Shupe (all Deloitte) to discuss status of open items in Milestone #4 as requested by the FOMB.	\$ 585.00	0.5	\$ 292.50
4/23/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers to discuss FY19 budget submission considering required directives for Company for the Integral Development of the Cantera Peninsula , Industrial Commission, ACAA, Office of Socio-economic development, Planning Board as part of the FY19 review process.	\$ 585.00	1.8	\$ 1,053.00
4/23/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers to conduct review of FY19 budget submission versus directives and updated information related to utilities and retirement costs for Commission of Investigation, Processing and Appeal , Child Support Administration, Junta de Relaciones del Trabajo, Public Service Appeals Commission, Comisión de Desarrollo Cooperativo de Puerto Rico as part of the FY19 budget review process.	\$ 585.00	2.2	\$ 1,287.00
4/23/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers to conduct review of FY19 budget submission versus directives and updated information related to utilities and retirement costs for Administración para el Cuidado y Desarrollo Integral de la Niñez (ACUDEN), Administración de Familias y Niños , Administration of Socio-Economic development - Family, Dept. of Recreation and Sports, Prestación de Servicios de Rehabilitación Física y Vocacional as part of FY19 budget preparation.	\$ 585.00	2.5	\$ 1,462.50
4/23/2018	Shupe, Bryan	Manager	Update Milestone #4 template to include "Locking" ability so that only specific information can be included in specific cells prior to being distributed to OMB Analysts.	\$ 507.00	1.9	\$ 963.30
4/23/2018	Shupe, Bryan	Manager	Update Milestone #4 template based on preliminary comments from J. Aponte ("OMB") related to order of inputs to improve data capture for milestone #4.	\$ 507.00	2.6	\$ 1,318.20
4/23/2018	Valencia, Veronica	Senior Associate	Review "Milestone 4" worksheet instructions to assess whether instructions are clearly aligned with Milestone #4 requirements.	\$ 429.00	1.3	\$ 557.70

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Date	Professional	Level	Description	Rate	Hours	Fees
4/23/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, O. Guzman, J. Rodriguez, (OMB) to discuss analysis of payroll solicitations (Dept. de Recursos Naturales – 050, Junta de Calidad Ambiental – 014, Autoridad de Desperdicios de Solidos - 184) to identify options for filling needs at agency without directly increasing payroll amount to meet AAFAF expense measures.	\$ 429.00	2.8	\$ 1,201.20
4/23/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, O. Guzman, J. Rodriguez, (OMB) to discuss recommended vs solicited amounts as it relates to payroll for agencies (Corporacion de Artes Musicales – 191, Corp. De PR para la Difusión Publica -196, Autoridad de Transporte Integrado- 285) per fund per concept to check compliance with AAFAF expense measures.	\$ 429.00	2.9	\$ 1,244.10
4/23/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB) to discuss pay go amounts as it relates to (ADFAN) – 123, ADSEF – 127, Comisión Apelativa- 279 to ensure Pay Go is budgeted in the current year and in alignment with balances communicated by the central retirement system.	\$ 429.00	2.9	\$ 1,244.10
4/24/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, V. Valencia, B. Shupe (Deloitte) to discuss the FY19 budget due diligence including comparisons to OMB instructions, Fiscal Plan measures.	\$ 585.00	1.4	\$ 819.00
4/24/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, V. Valencia, and B. Shupe (Deloitte) to discuss the template created for the agencies as requested by OMB to provide answers to voluntary transitions in Milestone 4.	\$ 585.00	1.6	\$ 936.00
4/24/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers to review FY19 budget submission for Corporación de Puerto Rico para la Difusión Pública, Autoridad de Transporte Integrado, Administración de Servicios Generales, Oficina del Contralor Electoral, Dept. de Estado, Dept. de Hacienda as part of FY19 review process.	\$ 585.00	1.8	\$ 1,053.00
4/24/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte, J Rodriguez, O Guzman (OMB) to discuss FY19 budget submission in relation to analysis generated to support budgets under with the Oversight Board requirements	\$ 585.00	2.0	\$ 1,170.00

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**EXHIBIT A - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/24/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB), OMB managers to discuss budget submission for Escuela de Artes Plástica, Corporación de las Artes Musicales, Oficina Estatal de Conservación Histórica, Corporación del Centro de Bellas Artes de Puerto Rico, Corporación del Conservatorio de Música de Puerto Rico, Autoridad de los Puertos as part of the FY19 review.	\$ 585.00	2.7	\$ 1,579.50
4/24/2018	Gabb, James	Senior Manager	Analyze headcount by agency for FY18 compared to FY19 to identify items that need further research with OMB for the purpose of resolving headcount differences for Milestone #4 requests of the FOMB.	\$ 546.00	0.3	\$ 163.80
4/24/2018	Gabb, James	Senior Manager	Analyze the FY19 budget cost saving measure provided by AFAAF for the Department of Health as part of the FY19 review.	\$ 546.00	0.4	\$ 218.40
4/24/2018	Gabb, James	Senior Manager	Review of analysis of the FY19 benefits as a percent of salary to denote items that require further investigation.	\$ 546.00	0.4	\$ 218.40
4/24/2018	Gabb, James	Senior Manager	Analyze the FY19 pension costs included in benefits as part of the budget due diligence process for FY19.	\$ 546.00	0.4	\$ 218.40
4/24/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo, B. Shupe (Deloitte) to discuss the status of the requested items related to the FY19 budgeted payroll due diligence.	\$ 546.00	0.6	\$ 327.60
4/24/2018	Gabb, James	Senior Manager	Analyze the FY19 budget cost savings measured provided by AFAAF for the Department of Education for the purpose of identifying expense savings in the FY19 Budget.	\$ 546.00	2.2	\$ 1,201.20
4/24/2018	Pizzo, Chris	Senior Manager	Analyze headcount by agency for FY18 compared to FY19 to identify items that need further research with OMB.	\$ 546.00	0.3	\$ 163.80
4/24/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 budget cost saving measures provided by AFAAF for the Department of Health.	\$ 546.00	0.4	\$ 218.40
4/24/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 benefits as a percent of salary to denote items that require further investigation.	\$ 546.00	0.4	\$ 218.40
4/24/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 pension costs included in benefits as part of the budget due diligence process.	\$ 546.00	0.4	\$ 218.40
4/24/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb, B. Shupe (Deloitte) to discuss the status of the requested items related to the FY19 budgeted payroll due diligence.	\$ 546.00	0.6	\$ 327.60

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Date	Professional	Level	Description	Rate	Hours	Fees
4/24/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, V. Valencia, B. Shupe (Deloitte) to discuss the FY19 budget due diligence including comparisons to OMB instructions, Fiscal Plan measures.	\$ 546.00	1.4	\$ 764.40
4/24/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, V. Valencia, B. Shupe (Deloitte) to discuss the template created for the agencies as requested by OMB to provide answers to question 4 a through f in Milestone 4.	\$ 546.00	1.6	\$ 873.60
4/24/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 budget cost saving measures provided by AFAAF for the Department of Public Safety.	\$ 546.00	1.6	\$ 873.60
4/24/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 budget cost saving measures provided by AFAAF for the Department of Education.	\$ 546.00	1.8	\$ 982.80
4/24/2018	Shupe, Bryan	Manager	Analyze new OMB budget detail file (April 24) to compare version tracking for solicitation and recommended budgets to prepare variance questions for OMB manager.	\$ 507.00	0.7	\$ 354.90
4/24/2018	Shupe, Bryan	Manager	Update analysis for the SABANA data file to include new SABANA vAPR24 to update analysis file for review of FY19 budget review	\$ 507.00	1.2	\$ 608.40
4/24/2018	Shupe, Bryan	Manager	Update Analysis for new SABANA to compare against previous budget submission (by agency by concept by Fund) across all funds to prepare variance questions for OMB manager.	\$ 507.00	2.6	\$ 1,318.20
4/24/2018	Shupe, Bryan	Manager	Update analysis for new OMB budget detail file to the most recent agency budget solicitations to identify significant variances for discussion with OMB managers.	\$ 507.00	2.6	\$ 1,318.20
4/24/2018	Shupe, Bryan	Manager	Update version tracking analysis for new OMB detailed budget spend file across the General Fund in order to prepare discussion questions for OMB managers.	\$ 507.00	2.9	\$ 1,470.30
4/24/2018	Valencia, Veronica	Senior Associate	Update "Milestone 4 Payroll Solicitation" worksheet to include updated fields to capture payroll data as per milestone #4.	\$ 429.00	1.1	\$ 471.90
4/24/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB) to discuss Hacienda - 024 budget by concept to identify detail related to professional services expense as well as discuss the increase in Fed Funds as it directly relates to transfer of employees from other agencies.	\$ 429.00	2.2	\$ 943.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/24/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB) to discuss (Dept. of Justice-038, Autoridad de Edificios Publicos-162, Comisión Estatal – 028) to review budget by concept to check for execution of discussed changes in meetings held on 4/16-4/20 to ensure compliance with AAFAF expense measures.	\$ 429.00	2.8	\$ 1,201.20
4/24/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB) to discuss Autoridad de Transporte Integrado- 285, ASG- 031, Oficina del Contralor Electoral– 281 to discuss pay-go amounts, the source of funds and allocation considering AAFAF expense measures.	\$ 429.00	2.9	\$ 1,244.10
4/25/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to discuss draft comments to FY19 budget resolution language.	\$ 585.00	0.3	\$ 175.50
4/25/2018	Doyle, John	Managing Director (MD)	Review oversight board proposed resolution language for FY19 budgets to draft comments to discuss with J Aponte (OMB)	\$ 585.00	0.4	\$ 234.00
4/25/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo (Deloitte) to discuss status of FY19 budget preparation, including next steps for due diligence.	\$ 585.00	0.4	\$ 234.00
4/25/2018	Doyle, John	Managing Director (MD)	Review updated draft Milestone #4 language provided by OB professionals for purpose of providing OMB/AAFAF with comments	\$ 585.00	0.5	\$ 292.50
4/25/2018	Doyle, John	Managing Director (MD)	Review updated consolidated payroll analysis based on corrections from Agency reviews for purpose of developing list of issues to present in OMB/BDO FY19 Agency roster meeting	\$ 585.00	1.3	\$ 760.50
4/25/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, (Deloitte), H. Cruz, Y. Rivera. B. Figueroa (BDO) to discuss the due diligence process to check headcount by agency, identify open items as well as next steps.	\$ 585.00	1.3	\$ 760.50
4/25/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, B. Shupe, V. Valencia (Deloitte), J. Aponte, J. Rodriguez, and O. Lopez (OMB) to present the draft template created at OMB request to assist in answering headcount question in Milestone #4	\$ 585.00	2.5	\$ 1,462.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/25/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, (Deloitte), H. Cruz, Y. Rivera. B. Figueroa (BDO) to discuss the due diligence process to check headcount by agency, identify open items, next steps.	\$ 546.00	1.3	\$ 709.80
4/25/2018	Gabb, James	Senior Manager	Analyze the cost savings measures provided by AAFAF to the Department of Health in the FY19 Fiscal Plan model, prepare questions on ability to execute savings plans.	\$ 546.00	2.1	\$ 1,146.60
4/25/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle (Deloitte) to discuss status of FY19 budget preparation, including next steps for due diligence.	\$ 546.00	0.4	\$ 218.40
4/25/2018	Pizzo, Chris	Senior Manager	Meeting with B. Shupe, and V. Valencia (Deloitte) to discuss the development of the template requested by OMB to assist in answering headcount question in Milestone 4.	\$ 546.00	0.9	\$ 491.40
4/25/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, (Deloitte), H. Cruz, Y. Rivera. B. Figueroa (BDO) to discuss the due diligence process to check headcount by agency, identify open items, next steps.	\$ 546.00	1.3	\$ 709.80
4/25/2018	Pizzo, Chris	Senior Manager	Analyze the cost savings measures provided by AAFAF to the Department of Public Safety in the FY19 Fiscal Plan model, prepare questions on ability to execute savings plans.	\$ 546.00	2.1	\$ 1,146.60
4/25/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, B. Shupe, V. Valencia (Deloitte), J. Aponte, J. Rodriguez, and O. Lopez (OMB) to present the draft template created at OMB request to assist in answering headcount question in Milestone 4.	\$ 546.00	2.5	\$ 1,365.00
4/25/2018	Shupe, Bryan	Manager	Meeting with C. Pizzo, V. Valencia (Deloitte) to update changes related to Agency Manager comments for Milestone #4 template document.	\$ 507.00	0.8	\$ 405.60
4/25/2018	Shupe, Bryan	Manager	Update Milestone #4 template to support a "Special Last Cell" feature in order to add additional functionality to workbook at the request of J Aponte (OMB) as part of milestone #4 procedures.	\$ 507.00	1.7	\$ 861.90
4/25/2018	Shupe, Bryan	Manager	Update Milestone #4 template for changes requested by OMB related to presentation of information and navigation features	\$ 507.00	2.1	\$ 1,064.70
4/25/2018	Shupe, Bryan	Manager	Update automated features within the Milestone #4 template as requested by OMB managers prior to distribution to analysts to provide information.	\$ 507.00	2.4	\$ 1,216.80



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Date	Professional	Level	Description	Rate	Hours	Fees
4/25/2018	Shupe, Bryan	Manager	Meeting with J. Doyle, C. Pizzo, V. Valencia (Deloitte), J. Aponte, and OMB Managers (OMB) to train team on template built to respond to Milestone #4 Headcount and Payroll solicitation	\$ 507.00	2.5	\$ 1,267.50
4/25/2018	Valencia, Veronica	Senior Associate	Prepare talking points for meeting with OMB manager to present "Milestone 4 Payroll Template" to facilitate the gathering of information as required by Milestone #4.	\$ 429.00	1.2	\$ 514.80
4/25/2018	Valencia, Veronica	Senior Associate	Update "Milestone 4 Payroll Template" to update categories for marginal and fringe benefits as discussed with O. Guzman (OMB).	\$ 429.00	1.6	\$ 686.40
4/25/2018	Valencia, Veronica	Senior Associate	Update "Milestone 4 Payroll Template" language to include additional categories for type of employees as discussed with OMB Managers on 4/25/18.	\$ 429.00	2.4	\$ 1,029.60
4/25/2018	Valencia, Veronica	Senior Associate	Meeting with M. Negron, M. Vazquez, J. Ramirez, and Z. Nieves (OMB managers) to discuss and walk through milestone 4 payroll solicitation worksheet prior to distribution to analysts.	\$ 429.00	2.7	\$ 1,158.30
4/26/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to provide update on roster headcounts reconciliation efforts with BDO per OMB request.	\$ 585.00	0.3	\$ 175.50
4/26/2018	Doyle, John	Managing Director (MD)	Review updated Consolidated FY 19 personnel rosters analysis to identify temporary placement personnel presentation issues in FY19 templates	\$ 585.00	0.4	\$ 234.00
4/26/2018	Doyle, John	Managing Director (MD)	Meeting with J Marrero (OMB) to review details of support initiative to OMB during the FY19 budget process.	\$ 585.00	0.5	\$ 292.50
4/26/2018	Doyle, John	Managing Director (MD)	Prepare notes to C. Pizzo (Deloitte) summarizing the meeting with BDO regarding due diligence/next steps in relation to headcount/payroll costs.	\$ 585.00	0.6	\$ 351.00
4/26/2018	Doyle, John	Managing Director (MD)	Review updated template related to oversight board requirements under Milestone #4 for purpose of developing list of issues to present in OMB/BDO FY19 Agency roster meeting	\$ 585.00	0.6	\$ 351.00
4/26/2018	Doyle, John	Managing Director (MD)	Review updated FY19 Budget Sabana analysis to prepare for meeting with J Marrero (OMB) to discuss differences to current Fiscal Plan for FY19	\$ 585.00	1.5	\$ 877.50
4/26/2018	Gabb, James	Senior Manager	Analyze the cost savings measures provided by AAFAF to the state insurance fund in the FY19 Fiscal Plan model, prepare questions on ability to execute savings plans for the purpose of identifying issues in advance of the FY19 budget.	\$ 546.00	0.7	\$ 382.20

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/26/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to prepare for meeting with BDO related to headcount analysis they prepared as part of the FY19 budget due diligence procedures.	\$ 546.00	0.8	\$ 436.80
4/26/2018	Gabb, James	Senior Manager	Analyze the cost savings measures provided by AAFAF to the Department of Education, Agency 081 in the FY19 Fiscal Plan model, prepare questions on ability to execute savings plans.	\$ 546.00	0.8	\$ 436.80
4/26/2018	Gabb, James	Senior Manager	Meet with C. Pizzo (Deloitte) to discuss updates to the headcount template created to assist OMB in completing headcount question of Milestone 4.	\$ 546.00	1.1	\$ 600.60
4/26/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo, B. Shupe (Deloitte), H. Cruz, Y. Rivera, B. Figueroa (BDO) to discuss the due diligence process to check headcount by agency, identify open items, next steps.	\$ 546.00	2.1	\$ 1,146.60
4/26/2018	Pizzo, Chris	Senior Manager	Analyze emails received from J. Roa (OMB) related to payroll rosters/source data provided by the agencies to be uploaded to OMB IT system.	\$ 546.00	0.2	\$ 109.20
4/26/2018	Pizzo, Chris	Senior Manager	Meeting with V. Valencia (Deloitte), J. Aponte, O. Lopez, J. Rodriguez (OMB) to participate in the FY19 budget review of agency 031 General Services Administration.	\$ 546.00	0.3	\$ 163.80
4/26/2018	Pizzo, Chris	Senior Manager	Meeting with V. Valencia (Deloitte), J. Aponte, O. Lopez, J. Rodriguez (OMB) to participate in the FY19 budget review of agency 928 Employee Retirement System.	\$ 546.00	0.3	\$ 163.80
4/26/2018	Pizzo, Chris	Senior Manager	Meeting with V. Valencia (Deloitte), J. Aponte, O. Lopez, J. Rodriguez (OMB) to participate in the FY19 budget review of agency 029 Federal Affairs Administration.	\$ 546.00	0.3	\$ 163.80
4/26/2018	Pizzo, Chris	Senior Manager	Meeting with V. Valencia (Deloitte), J. Aponte, O. Lopez, J. Rodriguez (OMB) to participate in the FY19 budget review of agency 023 Department of State.	\$ 546.00	0.3	\$ 163.80
4/26/2018	Pizzo, Chris	Senior Manager	Meeting with V. Valencia (Deloitte), J. Aponte, O. Lopez, J. Rodriguez (OMB) to participate in the FY19 budget review of agency 137 Department of Corrections.	\$ 546.00	0.3	\$ 163.80
4/26/2018	Pizzo, Chris	Senior Manager	Meeting with V. Valencia, B. Shupe (Deloitte), J. Aponte, J. Rodriguez, and O. Lopez (OMB) to present the updated version of the template requested by OMB related to information required in headcount question of Milestone 4.	\$ 546.00	0.4	\$ 218.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/26/2018	Pizzo, Chris	Senior Manager	Meeting with V. Valencia (Deloitte), J. Aponte, O. Lopez, J. Rodriguez (OMB) to participate in the FY19 budget review of agency 040 Police Department.	\$ 546.00	0.6	\$ 327.60
4/26/2018	Pizzo, Chris	Senior Manager	Prepare notes to J. Doyle (Deloitte) to reflect the meeting with BDO regarding due diligence/next steps related to headcount/payroll costs.	\$ 546.00	0.6	\$ 327.60
4/26/2018	Pizzo, Chris	Senior Manager	Analyze the cost savings measures provided by AAFAF to the state insurance fund in the FY19 Fiscal Plan model, prepare questions on ability to execute savings plans.	\$ 546.00	0.7	\$ 382.20
4/26/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to prepare for meeting with BDO related to headcount analysis as part of the FY19 budget due diligence procedures.	\$ 546.00	0.8	\$ 436.80
4/26/2018	Pizzo, Chris	Senior Manager	Analyze the cost savings measures provided by AAFAF to the Department of Corrections, Agency 137 in the FY19 Fiscal Plan model, prepare questions on ability to execute savings plans.	\$ 546.00	0.8	\$ 436.80
4/26/2018	Pizzo, Chris	Senior Manager	Meet with J. Gabb (Deloitte) to discuss updates to the template created to assist OMB in completing headcount question of Milestone 4.	\$ 546.00	1.1	\$ 600.60
4/26/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb, B. Shupe (Deloitte), H. Cruz, Y. Rivera. B. Figueroa (BDO) to discuss the due diligence process to check headcount by agency, identify open items, next steps.	\$ 546.00	2.1	\$ 1,146.60
4/26/2018	Shupe, Bryan	Manager	Update analysis review file for updated budget detail file from OMB, in order to evaluate individual changes to agency budgets from FY18 vs FY19.	\$ 507.00	2.1	\$ 1,064.70
4/26/2018	Shupe, Bryan	Manager	Meeting with Y. Pagan, J. Martinez, and E. Negron (OMB analysts) to review Milestone #4 template to identify comments prior to distribution of final document.	\$ 507.00	2.4	\$ 1,216.80
4/26/2018	Shupe, Bryan	Manager	Prepare analysis on Headcount support from third party related to PBC data used in their analysis to support the FY19 budget process	\$ 507.00	2.6	\$ 1,318.20
4/26/2018	Shupe, Bryan	Manager	Update Milestone #4 template to reflect changes discussed with J. Gabb (Deloitte), enable English and Spanish translation and lock-down document for additional changes.	\$ 507.00	2.8	\$ 1,419.60
4/26/2018	Valencia, Veronica	Senior Associate	Meeting with O. Guzman, J. Aponte (both OMB) to discuss meeting/procedure for delivery of updated "Milestone 4 Payroll Template" to OMB Managers.	\$ 429.00	0.5	\$ 214.50

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4/26/2018	Valencia, Veronica	Senior Associate	Update "Milestone 4 Payroll Template" to include updated language for active employees benefits prior to meeting with OMB Managers to deliver for practice/feedback sessions.	\$ 429.00	2.1	\$ 900.90
4/26/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, O. Guzman, J. Rodriguez, M. Negron (OMB) to discuss updates to agencies budget (Dept. of Justice, ASG, Central System of retirement) per fund per concept as previously discussed on 4/19/18.	\$ 429.00	2.4	\$ 1,029.60
4/26/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, O. Guzman, J. Rodriguez, D. Cintron (OMB) to discuss updates to agencies budget (Negociado para el Manejo de Emergencias y Administracion de Desastres, Negociado de Ciencias Forenses, Junta de Libertad Bajo Palabra, Bomberos) per fund per concept as previously discussed on 4/19/18.	\$ 429.00	2.6	\$ 1,115.40
4/26/2018	Valencia, Veronica	Senior Associate	Meeting with J. Aponte, O. Guzman, J. Rodriguez, D. Cintron (OMB) to discuss updates to agencies budget (Negociado para el Manejo de Emergencias y Administracion de Desastres, Negociado de Ciencias Forenses, Junta de Libertad Bajo Palabra, Bomberos) per fund per concept as previously discussed on 4/19/18.	\$ 429.00	2.7	\$ 1,158.30
4/27/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo (Deloitte) regarding Milestone 4 template changes requested by OMB analysts to understand implications to reporting.	\$ 585.00	0.2	\$ 117.00
4/27/2018	Doyle, John	Managing Director (MD)	Review 4/27/18 updated schedule of \$1 billion hurricane disaster spending to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 585.00	0.3	\$ 175.50
4/27/2018	Doyle, John	Managing Director (MD)	Review revised Milestone #4 budget resolution draft to provide comments to J Aponte (OMB)	\$ 585.00	0.4	\$ 234.00
4/27/2018	Doyle, John	Managing Director (MD)	Review letter from Oversight Board concerning anticipated FY19 budget timeline for submission; revenue targets by fund for the budget year; purpose of comparison to budget details compiled under Milestone #2 to identify differences.	\$ 585.00	0.5	\$ 292.50
4/27/2018	Doyle, John	Managing Director (MD)	Review of FY19 Sabana provided by OMB to understand impact of changes to FY19 agency budget submissions based on budget reviews conducted with OMB managers	\$ 585.00	1.2	\$ 702.00

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4/27/2018	Doyle, John	Managing Director (MD)	Review A Mendez (AAFAF) FY19 Fiscal Plan to Budget bridge analysis for purpose of identifying reconciliation variances to the current FY19 budget submission as required by Oversight Board.	\$ 585.00	1.7	\$ 994.50
4/27/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) regarding Milestone 4 template changes requested by OMB analysts.	\$ 546.00	0.2	\$ 109.20
4/27/2018	Gabb, James	Senior Manager	Prepare comparison of Fiscal Plans published by FOMB on 4/19/18 to the FY18/FY19 Fiscal Plans published by the government on 4/5/18	\$ 546.00	1.5	\$ 819.00
4/27/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) regarding Milestone 4 template changes requested by OMB analysts.	\$ 546.00	0.2	\$ 109.20
4/27/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle (Deloitte) regarding Milestone 4 template changes requested by OMB analysts.	\$ 546.00	0.2	\$ 109.20
4/27/2018	Pizzo, Chris	Senior Manager	Meeting with J. Aponte, J. Rodriguez, O. Cruz (OMB) to analyze the revised FY19 budget for Agency 109 School of Plastic Arts.	\$ 546.00	0.3	\$ 163.80
4/27/2018	Pizzo, Chris	Senior Manager	Meeting with J. Aponte, J. Rodriguez, O. Cruz (OMB) to analyze the revised FY19 budget for Agency 155 State Historical Preservation Office.	\$ 546.00	0.3	\$ 163.80
4/27/2018	Pizzo, Chris	Senior Manager	Meeting with J. Aponte, J. Rodriguez, O. Cruz (OMB) to analyze the revised FY19 budget for Agency 191 Musical Arts Stagecraft Corporation.	\$ 546.00	0.3	\$ 163.80
4/27/2018	Pizzo, Chris	Senior Manager	Meeting with J. Aponte, J. Rodriguez, O. Cruz (OMB) to analyze the revised FY19 budget for Agency 192 Fine Arts Center Corporation.	\$ 546.00	0.3	\$ 163.80
4/27/2018	Pizzo, Chris	Senior Manager	Meeting with J. Aponte, J. Rodriguez, O. Cruz (OMB) to analyze the revised FY19 budget for Agency 285 Puerto Rico Integrated Transit Authority.	\$ 546.00	0.3	\$ 163.80
4/27/2018	Pizzo, Chris	Senior Manager	Meeting with J. Aponte, J. Rodriguez, O. Cruz (OMB) to analyze the revised FY19 budget for Agency 55 Department of Agriculture.	\$ 546.00	0.4	\$ 218.40
4/27/2018	Pizzo, Chris	Senior Manager	Meeting with J. Aponte, J. Rodriguez, O. Cruz (OMB) to analyze the revised FY19 budget for Agency 165 Puerto Rico Land Authority.	\$ 546.00	0.4	\$ 218.40
4/27/2018	Pizzo, Chris	Senior Manager	Meeting with J. Aponte, J. Rodriguez, O. Cruz (OMB) to analyze the revised FY19 budget for Agency 198 Farm Insurance Corporation.	\$ 546.00	0.4	\$ 218.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/27/2018	Pizzo, Chris	Senior Manager	Meeting with J. Aponte, J. Rodriguez, O. Cruz (OMB) to analyze the revised FY19 budget for Agency 277 Agricultural Enterprise Development Corporation.	\$ 546.00	0.4	\$ 218.40
4/27/2018	Pizzo, Chris	Senior Manager	Meeting with B. Shupe (Deloitte) to discuss implementation of OMB requested changes to Milestone 4 template.	\$ 546.00	0.4	\$ 218.40
4/27/2018	Pizzo, Chris	Senior Manager	Prepare comparison of FY18/FY19 Fiscal Plans published by FOMB on 4/19/18 to the FY18/FY19 Fiscal Plans published by the government on 4/5/18.	\$ 546.00	1.5	\$ 819.00
4/27/2018	Shupe, Bryan	Manager	Prepare analysis of Government fiscal plan vs board fiscal plan to compare and analyze the revenue projection figures used in both.	\$ 507.00	1.3	\$ 659.10
4/27/2018	Shupe, Bryan	Manager	Update to Milestone #4 document related to initial feedback from OMB analysts to breakout more detail between inactive and active employees.	\$ 507.00	2.7	\$ 1,368.90
4/27/2018	Valencia, Veronica	Senior Associate	Perform updates to Milestone #4 -Payroll Solicitation based on meetings with OMB group on 4/27 to include additional rows to show calculation for projected payroll balances between current (FY 18' ) budget and FY 19 recommended budget.	\$ 429.00	1.8	\$ 772.20
4/27/2018	Valencia, Veronica	Senior Associate	Draft Milestone #4 Roadmap to provide to analysts as a guide for filling out Milestone #4 - Payroll Solicitation document.	\$ 429.00	1.9	\$ 815.10
4/27/2018	Valencia, Veronica	Senior Associate	Meeting with A. Rivera, G. Delgado, Z. Nieves, S. Sohun, A. Vazquez (OMB) to walk through Milestone #4 -Payroll Solicitation instructions/layout to collect feedback on flow of information.	\$ 429.00	2.2	\$ 943.80
4/27/2018	Valencia, Veronica	Senior Associate	Meeting with A. Rivera, G. Delgado, Z. Nieves, S. Sohun, A. Vazquez (OMB) to discuss comments on Milestone #4 -Payroll Solicitation/ hold session to identify best sources to pull requested information to draft for analysts to utilize to ensure consistency of information delivered.	\$ 429.00	2.9	\$ 1,244.10
4/28/2018	Gabb, James	Senior Manager	Analyze the requested changes by OMB to the template related to headcount question of Milestone 4 from the FOMB.	\$ 546.00	0.4	\$ 218.40
4/28/2018	Gabb, James	Senior Manager	Call with V. Valencia, B. Shupe, C. Pizzo (Deloitte) to discuss changes requested by OMB to the template related to Question 4 in Milestone 4.	\$ 546.00	0.5	\$ 273.00
4/28/2018	Pizzo, Chris	Senior Manager	Draft email to J. Aponte (OMB) with updated template, appendices, and instructions related to question on headcount for Milestone 4.	\$ 546.00	0.2	\$ 109.20

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/28/2018	Pizzo, Chris	Senior Manager	Analyze the requested changes by OMB to the template related to headcount question of Milestone 4.	\$ 546.00	0.4	\$ 218.40
4/28/2018	Pizzo, Chris	Senior Manager	Call with V. Velez, B. Shupe, and J. Gabb (Deloitte) to discuss changes requested by OMB to the template related to headcount question in Milestone 4.	\$ 546.00	0.5	\$ 273.00
4/28/2018	Valencia, Veronica	Senior Associate	Meeting with B. Shupe and C. Pizzo (Deloitte) to discuss final changes to documents related to Milestone #4 (Payroll Solicitation) package prior to submission to J. Aponte (OMB).	\$ 429.00	0.6	\$ 257.40
4/30/2018	Doyle, John	Managing Director (MD)	Meeting with V. Valencia (Deloitte) to review analysts proposed edits to Milestone #4 template to understand changes in presentation/reporting.	\$ 585.00	0.2	\$ 117.00
4/30/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to discuss timeline, responsibilities for completion of Milestone #4 submission of FY19 budget.	\$ 585.00	0.4	\$ 234.00
4/30/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, B. Shupe (Deloitte) to discuss FY19 budget due diligence including instruction compliance checklist, payroll analytics, headcount analysis, prior year variance analysis.	\$ 585.00	1.1	\$ 643.50
4/30/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, B. Shupe, V. Valencia (Deloitte) to create work plan for the week, including identifying open items needing resolution.	\$ 585.00	1.3	\$ 760.50
4/30/2018	Gabb, James	Senior Manager	Review analysis on agency 187 (PR Health Insurance) to compare FY18 vs FY19 general fund and consolidated budget by concept	\$ 546.00	0.8	\$ 436.80
4/30/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, B. Shupe (Deloitte) to discuss FY19 budget due diligence including instruction compliance checklist, payroll analytics, headcount analysis, prior year variance analysis.	\$ 546.00	1.1	\$ 600.60
4/30/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, B. Shupe, V. Valencia (Deloitte) to analyze open items from Milestone #4 and other FY19 Budget reconciliation topics awaiting resolution.	\$ 546.00	1.3	\$ 709.80
4/30/2018	Gabb, James	Senior Manager	Review updates to Milestone #4 document related to initial feedback from OMB analysts to breakout more detail between inactive and active employees	\$ 546.00	2.1	\$ 1,146.60
4/30/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, B. Shupe (Deloitte) to discuss FY19 budget due diligence including instruction compliance checklist, payroll analytics, headcount analysis, prior year variance analysis.	\$ 546.00	1.1	\$ 600.60



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
4/30/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, B. Shupe, V. Valencia (Deloitte) to create work plan for the week, including open items needing resolution.	\$ 546.00	1.3	\$ 709.80
4/30/2018	Pizzo, Chris	Senior Manager	Analyze expense measures by group as presented in the 4/5/18 AFAAF right sizing financial model to draft questions on implementation / execution / achievability of savings targets	\$ 546.00	2.3	\$ 1,255.80
4/30/2018	Shupe, Bryan	Manager	Meeting with V. Valencia (Deloitte) to discuss changes to milestone #4 document in advance of Milestone #4 document walkthrough with OMB analysts	\$ 507.00	1.2	\$ 608.40
4/30/2018	Shupe, Bryan	Manager	Prepare analysis on agency 187 (PR Health Insurance) to compare FY18 vs FY19 general fund and consolidated budget by concept as part of FY19 review.	\$ 507.00	2.1	\$ 1,064.70
4/30/2018	Shupe, Bryan	Manager	Update Milestone #4 analysis to incorporate comments from OMB managers including lockdown of file.	\$ 507.00	2.5	\$ 1,267.50
4/30/2018	Valencia, Veronica	Senior Associate	Update Milestone #4- Payroll solicitation template, Tab C and Tab D (collective bargaining agreements and personnel service contracts) to include list for selecting agency name.	\$ 429.00	1.1	\$ 471.90
5/1/2018	Doyle, John	Managing Director (MD)	Review updated bridge FY18 approved budget to FY19 Budget prepared by AFAAF to understand how expense measures are reflected in reconciliations part of FY19 budget support.	\$ 585.00	0.3	\$ 175.50
5/1/2018	Doyle, John	Managing Director (MD)	Review updated Modulo reports for the purpose of checking compliance with OMB budget directives to agencies	\$ 585.00	0.4	\$ 234.00
5/1/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb (Deloitte) to discuss the presentation of the expense measures as depicted in the AFAAF right sizing measures model dated 4/5/18, in the FY19 budget by agency, by concept.	\$ 585.00	0.8	\$ 468.00
5/1/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, B. Shupe, J. Gabb (Deloitte) to review changes made in the April 26 version of the SABANA as part of ongoing budget due diligence in advance of FY19 budget	\$ 585.00	0.8	\$ 468.00
5/1/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, B. Shupe, J. Gabb (Deloitte) to update materials used to review changes related to payroll analysis for the FY19 budget to analyze cause for variance within concept 001 ("Payroll Benefits").	\$ 585.00	1.7	\$ 994.50



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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Doyle, John	Managing Director (MD)	Compare Consolidated 5.1.18 Modulo reports (OMB) FY18 "Approved" amounts to Detailed Sabana report to compile variance to discuss with J Aponte (OMB)	\$ 585.00	1.7	\$ 994.50
5/1/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo (Deloitte) to discuss changes made to the last Modulo extract considering FOMB Revenue letter to identify impact on FY19 budget.	\$ 585.00	1.9	\$ 1,111.50
5/1/2018	Doyle, John	Managing Director (MD)	Review 4.26.18 Sabana and understand Recommended FY19 budgets to create variance analysis to FY18 Approved budget.	\$ 585.00	1.9	\$ 1,111.50
5/1/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, B. Shupe, J. Gabb (Deloitte) to prepare analysis on the PBC roster information from OMB in order to reconcile variances between headcount within RHUM vs Roster (PBC).	\$ 585.00	2.1	\$ 1,228.50
5/1/2018	Gabb, James	Senior Manager	Meeting with C Pizzo, B. Shupe (Deloitte) to update the due diligence tasks related to the right sizing measures analysis as depicted in the AFAAF model dated 4/5/18.	\$ 546.00	0.5	\$ 273.00
5/1/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo (Deloitte) to discuss the presentation of the expense measures as depicted in the AFAAF right sizing measures model dated 4/5/18, in the FY19 budget by agency, by concept.	\$ 546.00	0.8	\$ 436.80
5/1/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, B. Shupe, C. Pizzo (Deloitte) to review changes made in the April 26 version of the SABANA as part of ongoing budget due diligence in advance of FY19 budget	\$ 546.00	0.8	\$ 436.80
5/1/2018	Gabb, James	Senior Manager	Review map of agencies identified by third party for the purpose of responding to Milestone #4 from the FOMB.	\$ 546.00	0.8	\$ 436.80
5/1/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo, B. Shupe (Deloitte) to update the due diligence tasks related to payroll, including work to be completed with BDO's headcount analysis.	\$ 546.00	0.9	\$ 491.40
5/1/2018	Gabb, James	Senior Manager	Meeting with E. Mau (Deloitte) regarding chart of accounts redesign for the purpose of assisting with OMB chart of accounts system redesign.	\$ 546.00	1.1	\$ 600.60
5/1/2018	Gabb, James	Senior Manager	Prepare analysis of planned headcount reductions for the Department of Public Health as depicted in the AFAAF right sizing measures model dated 4/5/18 to understand impacts to FY19 budgets	\$ 546.00	1.4	\$ 764.40

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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Gabb, James	Senior Manager	Update 'roster comparison to supporting information' (in total and summary) analysis by agency based on revised information from BDO in order to respond to Milestone #4 Question on headcount from the FOMB.	\$ 546.00	1.4	\$ 764.40
5/1/2018	Gabb, James	Senior Manager	Analyze the cost reduction measures for the Department of Education as depicted in the AFAAF right sizing measures model dated 4/5/18 to prepare for comparison with final FY19 budget.	\$ 546.00	1.6	\$ 873.60
5/1/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, B. Shupe, C. Pizzo (Deloitte) to update materials used to review changes related to payroll analysis for the FY19 budget to analyze cause for variance within concept 001 ("Payroll Benefits").	\$ 546.00	1.7	\$ 928.20
5/1/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, B. Shupe, C. Pizzo (Deloitte) to prepare analysis on the PBC roster information from OMB in order to reconcile variances between headcount within RHUM vs Roster (PBC).	\$ 546.00	2.1	\$ 1,146.60
5/1/2018	Gabb, James	Senior Manager	Update payroll analysis based on revised detailed budget information from OMB, for the purpose of responding to Milestone #4 Question on headcount from the FOMB.	\$ 546.00	2.3	\$ 1,255.80
5/1/2018	Gabb, James	Senior Manager	Update comparison of supporting headcount analysis by agency based on revised information, for the purpose of responding to Milestone #4 question on headcount from the FOMB.	\$ 546.00	2.7	\$ 1,474.20
5/1/2018	Pizzo, Chris	Senior Manager	Call with Y. Rivera, B. Figueroa (BDO) to discuss the status of the headcount reconciliations for 48 agencies in RHUM as part of FY19 support	\$ 546.00	0.2	\$ 109.20
5/1/2018	Pizzo, Chris	Senior Manager	Prepare analysis of planned headcount reductions for the Department of Public Safety as depicted in the AFAAF right sizing measures model dated 4/5/18 in conjunction with FY18 review procedures.	\$ 546.00	0.3	\$ 163.80
5/1/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb, B. Shupe (Deloitte) to update the due diligence tasks related to the right sizing measures analysis as depicted in the AFAAF model dated 4/5/18.	\$ 546.00	0.5	\$ 273.00
5/1/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss the presentation of the expense measures as depicted in the AFAAF right sizing measures model dated 4/5/18, in the FY19 budget by agency, by concept.	\$ 546.00	0.8	\$ 436.80

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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, B. Shupe, J. Gabb (Deloitte) to review changes made in the April 26 version of the SABANA as part of ongoing budget due diligence in advance of FY19 budget	\$ 546.00	0.8	\$ 436.80
5/1/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb, B. Shupe (Deloitte) to update the due diligence tasks related to payroll, including work to be completed with third party headcount analysis.	\$ 546.00	0.9	\$ 491.40
5/1/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, B. Shupe, J. Gabb (Deloitte) to update materials used to review changes related to payroll analysis for the FY19 budget to analyze cause for variance within concept 001 ("Payroll Benefits")	\$ 546.00	1.7	\$ 928.20
5/1/2018	Pizzo, Chris	Senior Manager	Analyze the cost reduction measures for the Department of Public Safety as depicted in the AFAAF right sizing measures model dated 4/5/18 to prepare for comparison with final FY19 budget.	\$ 546.00	2.1	\$ 1,146.60
5/1/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, B. Shupe, J. Gabb (Deloitte) to prepare analysis on the PBC roster information from OMB in order to reconcile variances between headcount within RHUM vs Roster (PBC).	\$ 546.00	2.1	\$ 1,146.60
5/1/2018	Shupe, Bryan	Manager	Participated in meeting with J. Gabb, C. Pizzo (Deloitte) to update the due diligence tasks related to the right sizing measures analysis as depicted in the AFAAF model dated 4/5/18.	\$ 507.00	0.5	\$ 253.50
5/1/2018	Shupe, Bryan	Manager	Meeting with J. Doyle, C. Pizzo, J. Gabb (Deloitte) to review changes made in the April 26 version of the report from Modulo as part of ongoing budget due diligence in advance of FY19 budget.	\$ 507.00	0.8	\$ 405.60
5/1/2018	Shupe, Bryan	Manager	Meeting with J. Gabb, C. Pizzo (Deloitte) to update the due diligence tasks related to payroll, including work to be completed with third party headcount analysis.	\$ 507.00	0.9	\$ 456.30
5/1/2018	Shupe, Bryan	Manager	Meeting with J. Doyle, C. Pizzo, J. Gabb (Deloitte) to update materials used to review changes related to payroll analysis for the FY19 budget to analyze cause for variance within concept 001 ("Payroll Benefits").	\$ 507.00	1.7	\$ 861.90
5/1/2018	Shupe, Bryan	Manager	Prepare reconciliation of FY18 report from Modulo to FY18 Rightsizing measures in order to develop a mapping related to Department of Public Sector	\$ 507.00	2.1	\$ 1,064.70

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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Shupe, Bryan	Manager	Meeting with J. Doyle, C. Pizzo, J. Gabb (Deloitte) to prepare analysis on the PBC roster information from OMB in order to reconcile variances between headcount within RHUM (Hacienda HR system) vs Roster (PBC).	\$ 507.00	2.1	\$ 1,064.70
5/1/2018	Shupe, Bryan	Manager	Prepare preliminary reconciliation for department of public safety to rightsizing model to as whether amounts were included in FY19 report from Modulo as part of the FY19 budget review.	\$ 507.00	2.9	\$ 1,470.30
5/1/2018	Valencia, Veronica	Senior Associate	Draft follow-up instructions for Tab C and Tab D of the Milestone #4- Payroll solicitation template to clarify requirements for collective bargaining agreements and personnel service contracts.	\$ 429.00	1.2	\$ 514.80
5/1/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte) to discuss changes made to the last Modulo extract considering FOMB Revenue letter to identify impact on FY19 budget.	\$ 585.00	1.9	\$ 1,111.50
5/2/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) to review payroll analysis comparing rosters as compiled by third party versus internal report to identify and understand variances.	\$ 585.00	0.3	\$ 175.50
5/2/2018	Doyle, John	Managing Director (MD)	Draft list of question for OMB related to Milestone #4 to discuss with J. Aponte (OMB) as part of the FY19 budget support.	\$ 585.00	0.4	\$ 234.00
5/2/2018	Doyle, John	Managing Director (MD)	Review Asignaciones bajo la Custodia de la Oficina de Gerencia y Presupuesto reappropriation request for the purpose of preparing for FY19 Budget reviews by agency.	\$ 585.00	0.4	\$ 234.00
5/2/2018	Doyle, John	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss status and actions taken by OMB managers to complete milestone #4 to identify next steps/status of completions.	\$ 585.00	0.4	\$ 234.00
5/2/2018	Doyle, John	Managing Director (MD)	Review additional reapportionment requests from OMB made to the Oversight Board in order to reconcile FY19 expenditure estimates to requested amounts from OMB.	\$ 585.00	0.5	\$ 292.50
5/2/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Vasquez, J. Gabb, V. Valencia (Deloitte) to discuss the reconciliation of the FY18 Sabana file to the baselines for FY18, FY19 as part of FY19 review.	\$ 585.00	0.8	\$ 468.00

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Date	Professional	Level	Description	Rate	Hours	Fees
5/2/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Vasquez, J. Gabb, V. Valencia (Deloitte) to discuss the reconciliation of the FY19 expenses measures between FOMB and Government of Puerto Rico as presented in their respective Fiscal Plans.	\$ 585.00	0.9	\$ 526.50
5/2/2018	Doyle, John	Managing Director (MD)	Review FOMB letter to analyze tieout of revenue and expenses from sabana file (OMB) to Fiscal Plan to understand impact of changes made by Oversight Board to develop summary bridge analysis	\$ 585.00	1.5	\$ 877.50
5/2/2018	Doyle, John	Managing Director (MD)	Review 5.2.18 budget extract to understand changes made to FY19 recommend values as part of the FY19 budget review procedures.	\$ 585.00	1.6	\$ 936.00
5/2/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vasquez, C. Pizzo, V. Valencia to discuss the reconciliation of the FY18 Sabana file to the baselines for FY18, FY19.	\$ 546.00	0.8	\$ 436.80
5/2/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, J. Vasquez, C. Pizzo, V. Valencia to discuss the reconciliation of the FY19 expenses measures between FOMB, government of Puerto Rico as presented in their respective Fiscal Plans.	\$ 546.00	0.9	\$ 491.40
5/2/2018	Gabb, James	Senior Manager	Prepare updated analysis of FY18 to FY19 fiscal plan bridge for the purpose of preparing for a discussion with A. Mendez (AAFAF) regarding the Milestone #4 FOMB requirements.	\$ 546.00	2.1	\$ 1,146.60
5/2/2018	Gabb, James	Senior Manager	Review the FOMB expense letter for the purpose of preparing for a discussion with A. Mendez (AAFAF) regarding the Milestone #4 FOMB requirements.	\$ 546.00	2.1	\$ 1,146.60
5/2/2018	Gabb, James	Senior Manager	Prepare for meeting with BDO to review headcount analysis open items (identify agencies with potential discrepancies, create list of questions for BDO).	\$ 546.00	2.2	\$ 1,201.20
5/2/2018	Gabb, James	Senior Manager	Prepare a summary analysis of the FOMB expense letter for the purpose of preparing for a discussion with A. Mendez (AAFAF) regarding the meeting of Milestone #4 FOMB requirements.	\$ 546.00	2.4	\$ 1,310.40
5/2/2018	Gabb, James	Senior Manager	Prepare updated analysis of third party baseline expense forecast for the purpose of preparing for a discussion with A. Mendez (AAFAF) regarding the meeting of Milestone #4 FOMB requirements.	\$ 546.00	2.6	\$ 1,419.60

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Date	Professional	Level	Description	Rate	Hours	Fees
5/2/2018	Gabb, James	Senior Manager	Prepare analysis to compare/reconcile the FY18 baseline expenses, related measures between FOMB to Government for the purpose of responding to Milestone #4 requests of the FOMB.	\$ 546.00	2.8	\$ 1,528.80
5/2/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte), Y. Rivera, B. Figueroa (BDO) to reconcile open items in the headcount analysis for several agencies with payroll in the RHUM system.	\$ 546.00	2.9	\$ 1,583.40
5/2/2018	Gabb, James	Senior Manager	Prepare detailed analysis comparing FY19 baseline/expense measures presented by FOMB to the presentation by the Government of Puerto Rico in the respective Fiscal Plans.	\$ 546.00	2.9	\$ 1,583.40
5/2/2018	Pizzo, Chris	Senior Manager	Identify agencies with discrepancies, create list of questions in relation to headcount in preparation for meeting with BDO to review headcount analysis open items.	\$ 546.00	0.7	\$ 382.20
5/2/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Vasquez, J. Gabb, V. Valencia (Deloitte) to discuss the reconciliation of the FY18 Sabana file to the baselines for FY18, FY19.	\$ 546.00	0.8	\$ 436.80
5/2/2018	Pizzo, Chris	Senior Manager	Prepare analysis to compare/reconcile the FY18 baseline expenses, related measures between FOMB to Government.	\$ 546.00	0.9	\$ 491.40
5/2/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Vasquez, J. Gabb, V. Valencia (Deloitte) to discuss the reconciliation of the FY19 expenses measures between FOMB and government of PR as presented in their respective Fiscal Plans.	\$ 546.00	0.9	\$ 491.40
5/2/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte), Y. Rivera, B. Figueroa (BDO) to reconcile open items in the headcount analysis for several agencies with payroll in the RHUM system.	\$ 546.00	2.9	\$ 1,583.40
5/2/2018	Pizzo, Chris	Senior Manager	Prepare detailed analysis comparing/reconciling FY19 baseline/expense measures presented by FOMB to the presentation by the Government of Puerto Rico in the respective Fiscal Plans.	\$ 546.00	2.9	\$ 1,583.40
5/2/2018	Shupe, Bryan	Manager	Prepare analysis to compare Power Spend by agency across FY17, FY18 vs FY19 Budget system extract at April 24 as part of the FY19 Budget review	\$ 507.00	1.6	\$ 811.20
5/2/2018	Shupe, Bryan	Manager	Prepare data file related to the Budget system extract at May 02 to conform to prior file versions of modulo extract which enable variance analysis by agency by concept as part of FY19 budget analysis	\$ 507.00	1.8	\$ 912.60

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Date	Professional	Level	Description	Rate	Hours	Fees
5/2/2018	Shupe, Bryan	Manager	Prepare analysis to compare Water Spend by agency across FY17, FY18 vs FY19 Budget system extract at April 24 as part of the FY19 Budget review	\$ 507.00	1.9	\$ 963.30
5/2/2018	Shupe, Bryan	Manager	Prepare analysis to compare Budget system extract at 05/02 to prior period extracts in order to understand the movements between the updated recommended amounts by Concept as part of FY19 budget review	\$ 507.00	2.1	\$ 1,064.70
5/2/2018	Shupe, Bryan	Manager	Update analysis on Department of Public Safety to compare the departments budget to the rightsizing model measures in order to assess whether amounts were included in FY19 Budget system extract at April 24 as part of the FY19 budget review.	\$ 507.00	2.6	\$ 1,318.20
5/2/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, J. Vasquez, J. Gabb, C. Pizzo (Deloitte) to discuss the reconciliation of the FY18 Sabana file to the baselines for FY18, FY19.	\$ 429.00	0.8	\$ 343.20
5/2/2018	Valencia, Veronica	Senior Associate	Meeting with A. Rivera, M. Negron (OMB) to discuss template to follow-up on additional questions to facilitate collection of payroll data.	\$ 429.00	0.9	\$ 386.10
5/2/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, J. Vazquez (Deloitte), J. Aponte (OMB) to discuss issuance of letter from OMB on 5/2/18 regarding additional budget guidelines to understand impact on FY19 budget process at OMB.	\$ 429.00	0.9	\$ 386.10
5/2/2018	Valencia, Veronica	Senior Associate	Meeting with J. Doyle, J. Vasquez, J. Gabb, V. Valencia to discuss the reconciliation of the FY19 expenses measures between FOMB, GPR as presented in their respective Fiscal Plans.	\$ 429.00	0.9	\$ 386.10
5/2/2018	Valencia, Veronica	Senior Associate	Perform analysis on groupings of consolidated agencies as included in FOMB Budget Guidance letter (dated 5.2.18) to compare to groupings for consolidated agencies per Fiscal Plan (date 4.18.18) to identify variances at the consolidated level.	\$ 429.00	1.4	\$ 600.60
5/2/2018	Valencia, Veronica	Senior Associate	Perform analysis to identify variances between amounts paid in FY18 for Christmas Bonuses vs. Recommended amounts FY19 included in the most recent version of budget extract.	\$ 429.00	1.9	\$ 815.10
5/2/2018	Valencia, Veronica	Senior Associate	Perform analysis to bridge baseline and expense measures as included in FOMB Budget Guidance letter (dated 5.2.18) vs. baselines and expense measures as reported in Fiscal Plan (date 4.18.18) ahead of meeting with AFAAF and OMB.	\$ 429.00	2.1	\$ 900.90



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, J. Marrero (OMB) to discuss FOMB Revenue letter impact on FY19 Budget.	\$ 585.00	0.5	\$ 292.50
5/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review FY19 Budget calendar, Appendix C of FOMB Revenue Letter dated April 24, 2018 regarding Federal Funds reconciliation of FY19 Fiscal Plan to FY19 Budget as part of FY19 budget support	\$ 585.00	0.6	\$ 351.00
5/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, C. Pizzo, J. Gabb, V. Valencia to discuss the reconciliation of the FY18 Sabana file to the baselines for FY18, FY19.	\$ 585.00	0.8	\$ 468.00
5/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review comparison analysis of FY19 FOMB to Government Fiscal Plan baseline and measures to understand differences between the two.	\$ 585.00	0.9	\$ 526.50
5/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle, C. Pizzo, J. Gabb, V. Valencia to discuss the reconciliation of the FY19 expenses measures between FOMB and Government of Puerto Rico as presented in their respective Fiscal Plans.	\$ 585.00	0.9	\$ 526.50
5/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with M. Negron, J. Ramirez, D. Citnron, and M. Soto (OMB managers) to discuss reclassifications made to the Treasury Department's FY19 budget.	\$ 585.00	1.1	\$ 643.50
5/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review FY19 Budget calendar, Appendix A of FOMB Revenue Letter dated April 24, 2018 regarding General Fund reconciliation of FY19 Fiscal Plan to FY19 Budget to understand impact.	\$ 585.00	1.1	\$ 643.50
5/2/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review Appendix B of FOMB Revenue Letter dated April 24, 2018 regarding Other Funds reconciliation of FY19 Fiscal Plan to FY19 Budget to understand differences/relationship between the two.	\$ 585.00	1.2	\$ 702.00
5/3/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to discuss timing of Milestone #4 submissions required by the Oversight Board in connection with the FY19 budget.	\$ 585.00	0.3	\$ 175.50
5/3/2018	Doyle, John	Managing Director (MD)	Review Administración para el Cuidado y Desarrollo Integral de la Niñez (ACUDEN) budget reappropriation request for the purpose of preparing for FY19 Budget reviews by agency.	\$ 585.00	0.4	\$ 234.00
5/3/2018	Doyle, John	Managing Director (MD)	Review updated Fiscal Plan bridge from AAFAF to prepare for meeting to discuss with OMB / AAFAF as part of FY19 budget support	\$ 585.00	0.5	\$ 292.50



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/3/2018	Doyle, John	Managing Director (MD)	Review updated detailed financial analysis provided by AAFAF comparing FY19 Fiscal Plan to FY19 Budget to reconcile to budget details provided by OMB for purposes of identifying variances.	\$ 585.00	0.6	\$ 351.00
5/3/2018	Doyle, John	Managing Director (MD)	Meeting with J Vazquez (Deloitte) J. Aponte, O. Guzman, J. Rodriguez (OMB), A. Mendez (AAFAF) to discuss other reconciling items in the bridge from FY18 approved budget to proposed FY19 budget.	\$ 585.00	0.9	\$ 526.50
5/3/2018	Doyle, John	Managing Director (MD)	Meeting with J Vazquez (Deloitte) J. Aponte, O. Guzman, J. Rodriguez (OMB), A. Mendez (AAFAF) to discuss central government non-general fund bridge from FY18 approved budget to proposed FY19 budget.	\$ 585.00	1.4	\$ 819.00
5/3/2018	Doyle, John	Managing Director (MD)	Perform detailed review of 5.2.18 sabana to compare to FOMB/AAFAF agency targets as part of FY19 review procedures.	\$ 585.00	1.6	\$ 936.00
5/3/2018	Doyle, John	Managing Director (MD)	Meeting with J Vazquez (Deloitte) J. Aponte, O. Guzman, J. Rodriguez (OMB), A. Mendez (AAFAF) to discuss other component units bridge from FY18 approved budget to proposed FY19 budget.	\$ 585.00	1.8	\$ 1,053.00
5/3/2018	Gabb, James	Senior Manager	Analyze the implementation costs included in the 4/5/18 right sizing financial model provided by AFAAF to identify impact to FY19 budget	\$ 546.00	1.8	\$ 982.80
5/3/2018	Gabb, James	Senior Manager	Prepare OMB budget compliance tracker for the purpose of identifying key variances from the OMB instructions provided to the agencies to prepare their FY19 Budget submissions.	\$ 546.00	2.1	\$ 1,146.60
5/3/2018	Gabb, James	Senior Manager	Analyze implementation costs included in the right sizing measures in the Government of Puerto Rico FY19 Fiscal Plan compared to the FY19 Fiscal Plan Model.	\$ 546.00	2.3	\$ 1,255.80
5/3/2018	Pizzo, Chris	Senior Manager	Analyze emails related to data supporting employee rosters.	\$ 546.00	0.2	\$ 109.20
5/3/2018	Pizzo, Chris	Senior Manager	Analyze the implementation costs included in the 4/5/18 right sizing financial model provided by AFAAF to understand impact to FY19 budget	\$ 546.00	0.3	\$ 163.80
5/3/2018	Pizzo, Chris	Senior Manager	Analyze implementation costs included in the right sizing measures in the GPR FY19 Fiscal Plan compared to the FY19 Fiscal Plan Model.	\$ 546.00	1.1	\$ 600.60
5/3/2018	Pizzo, Chris	Senior Manager	Analyze/reconcile the mapping of agencies to the respective groups per the FOMB letter dated 5/2/18 to the FOMB Fiscal Plan dated 4/19/18.	\$ 546.00	1.2	\$ 655.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/3/2018	Shupe, Bryan	Manager	Prepare analysis to compare solicitation spending by agency by program from the Budget system extract at 05/02 report from Module to prior preliminary solicitations as part of FY19 budget review.	\$ 507.00	0.6	\$ 304.20
5/3/2018	Shupe, Bryan	Manager	Prepare analyses to compare Budget system extract at 05/02 report from Modulo to prior period extracts recommended spending by Program as part of FY19 budget review.	\$ 507.00	1.8	\$ 912.60
5/3/2018	Shupe, Bryan	Manager	Prepare analysis to compare Budget system extract at 05/03 to prior periods recommended amounts by Concept to measure changes in spending levels as part of FY19 budget review.	\$ 507.00	1.8	\$ 912.60
5/3/2018	Shupe, Bryan	Manager	Prepare data file related to the Budget system extract at 05/03 to conform to prior file versions which enable variance analysis by agency, by concept as part of FY19 budget analysis.	\$ 507.00	1.9	\$ 963.30
5/3/2018	Shupe, Bryan	Manager	Prepare analyses to compare Budget system extract at 05/02 report from Modulo's recommended spending by concept as part of FY19 budget review.	\$ 507.00	2.2	\$ 1,115.40
5/3/2018	Shupe, Bryan	Manager	Prepare analysis to review modulo extract for the Budget system extract at 05/03 to prior period recommended by Program and concept as part of FY19 budget review.	\$ 507.00	2.4	\$ 1,216.80
5/3/2018	Valencia, Veronica	Senior Associate	Meeting with Z. Nieves (OMB) and assigned analysts to answer Milestone #4 template questions as it relates to savings due to pre-retirement programs.	\$ 429.00	1.6	\$ 686.40
5/3/2018	Valencia, Veronica	Senior Associate	Meeting with J. Gabb (Deloitte), O. Guzman, OMB Analysts to review Milestone #4- to identify questions/concerns.	\$ 429.00	2.1	\$ 900.90
5/3/2018	Valencia, Veronica	Senior Associate	Update analysis to bridge baseline and expense measures (FOMB Budget Guidance letter 5.2.18 vs. baselines and expense measures as reported in Fiscal Plan 4.18.18) to include break-out of total expense measures between personnel and non-personnel specific measures.	\$ 429.00	2.6	\$ 1,115.40
5/3/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte), J. Aponte, O. Guzman, J. Rodriguez (all from OMB), A. Mendez (AAFAF) to other reconciling items in the bridge from FY18 approved budget to proposed FY19 budget.	\$ 585.00	0.9	\$ 526.50

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Date	Professional	Level	Description	Rate	Hours	Fees
5/3/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman, J. Rodriguez (all from OMB), A. Mendez (AAFAF) to discuss independently forecasted component unit bridge from FY18 approved budget to proposed FY19 budget.	\$ 585.00	1.1	\$ 643.50
5/3/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte), J. Aponte, O. Guzman, J. Rodriguez (all from OMB), A. Mendez (AAFAF) to discuss central government non-general fund bridge from FY18 approved budget to proposed FY19 budget.	\$ 585.00	1.4	\$ 819.00
5/3/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte), J. Aponte, O. Guzman, J. Rodriguez (all from OMB), A. Mendez (AAFAF) to discuss other component units bridge from FY18 approved budget to proposed FY19 budget.	\$ 585.00	1.8	\$ 1,053.00
5/3/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Participate in meeting with J. Aponte, O. Guzman, J. Rodriguez (all from OMB), A. Mendez (AAFAF) to discuss general fund bridge from FY18 approved budget to proposed FY19 budget.	\$ 585.00	2.1	\$ 1,228.50
5/4/2018	Doyle, John	Managing Director (MD)	Review rightsizing measures in appendix C of the FOMB letter to AAFAF, dated May 2, 2018 for purposes of reconciling to analysis of fiscal measures.	\$ 585.00	0.5	\$ 292.50
5/4/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo, J. Gabb (Deloitte) to plan the methodology to use for the reconciliation of the General Fund in the Fiscal Plan to the General Fund in the Budget by agency.	\$ 585.00	1.3	\$ 760.50
5/4/2018	Doyle, John	Managing Director (MD)	Review additional changes made by AAFAF to the bridge of FY18 approved budget vs. FY19 proposed budget for purposes of reconciling changes to adjustments requested by the OMB.	\$ 585.00	2.1	\$ 1,228.50
5/4/2018	Gabb, James	Senior Manager	Participate in conference call with J. Doyle, C. Pizzo (Deloitte) to plan the methodology to use for the reconciliation of the General Fund in the Fiscal Plan to the General Fund in the Budget by agency.	\$ 546.00	1.3	\$ 709.80
5/4/2018	Gabb, James	Senior Manager	Review the draft of the reconciliation of the FY18 General Fund included in the Fiscal Plan to the Pro Forma FY19 General Fund budget by agency for the purpose of FY19 Budget review.	\$ 546.00	1.7	\$ 928.20
5/4/2018	Gabb, James	Senior Manager	Prepare analysis of Voluntary Transition Program and other retirement cost savings to be included in the reconciliation of the FY18 General Fund budget to the FY19 General Fund Budget.	\$ 546.00	1.8	\$ 982.80

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Date	Professional	Level	Description	Rate	Hours	Fees
5/4/2018	Gabb, James	Senior Manager	Update budget compliance tracker to adjust analysis as a result of discussion with J. Doyle (Deloitte) for the purpose of reviewing the FY19 Budget.	\$ 546.00	2.2	\$ 1,201.20
5/4/2018	Gabb, James	Senior Manager	Prepare analysis of FY19 cost saving implementation costs to be included in the reconciliation of the FY18 General Fund budget to the FY19 General Fund Budget for the purpose of FY19 Budget review.	\$ 546.00	2.4	\$ 1,310.40
5/4/2018	Pizzo, Chris	Senior Manager	Call with B. Shupe (Deloitte) to discuss the allocation of the FY18 reconciliation adjustment by agency to be included in the reconciliation of the General Fund in the Fiscal Plan to the General Fund in the budget.	\$ 546.00	0.2	\$ 109.20
5/4/2018	Pizzo, Chris	Senior Manager	Call with B. Shupe (Deloitte) to discuss the allocation of implementation costs by agency to be included in the reconciliation of the General Fund in the Fiscal Plan to the General Fund in the budget.	\$ 546.00	0.2	\$ 109.20
5/4/2018	Pizzo, Chris	Senior Manager	Call with B. Shupe (Deloitte) to discuss the allocation of cost savings measures by agency to be included in the reconciliation of the General Fund in the Fiscal Plan to the General Fund in the budget.	\$ 546.00	0.5	\$ 273.00
5/4/2018	Pizzo, Chris	Senior Manager	Prepare analysis of FY18 reconciliation adjustment included in the reconciliation of the FY18 General Fund budget to the FY19 General Fund Budget.	\$ 546.00	0.6	\$ 327.60
5/4/2018	Pizzo, Chris	Senior Manager	Prepare analysis of Voluntary Transition Program cost savings to be included in the reconciliation of the FY18 General Fund budget to the FY19 General Fund Budget.	\$ 546.00	0.7	\$ 382.20
5/4/2018	Pizzo, Chris	Senior Manager	Prepare analysis of FY19 cost saving implementation costs to be included in the reconciliation of the FY18 General Fund budget to the FY19 General Fund Budget.	\$ 546.00	0.7	\$ 382.20
5/4/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, J. Gabb (Deloitte) to plan the methodology to use for the reconciliation of the General Fund in the Fiscal Plan to the General Fund in the Budget by agency.	\$ 546.00	1.3	\$ 709.80
5/4/2018	Pizzo, Chris	Senior Manager	Review the draft of the reconciliation of the FY18 General Fund included in the Fiscal Plan to the Pro Forma FY19 General Fund budget by agency.	\$ 546.00	1.8	\$ 982.80
5/4/2018	Shupe, Bryan	Manager	Build budget submission tracking file in order to monitor the status of which Agency's have submitted a budget for FY19 related to FY19 budget review	\$ 507.00	1.0	\$ 507.00

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Date	Professional	Level	Description	Rate	Hours	Fees
5/4/2018	Shupe, Bryan	Manager	Prepare draft analysis of rightsizing model for consolidated funds by agency to understand what a Proforma FY19 budget should look like by agency	\$ 507.00	1.9	\$ 963.30
5/4/2018	Shupe, Bryan	Manager	Prepare analyses to compare Budget system extract at 0503 report from Modulo to prior period reports from Modulo's recommended spending by concept as part of FY19 budget review	\$ 507.00	2.1	\$ 1,064.70
5/4/2018	Shupe, Bryan	Manager	Prepare draft analysis of rightsizing model for consolidated funds by agency to understand what a Proforma FY19 budget should look like by agency	\$ 507.00	2.3	\$ 1,166.10
5/4/2018	Valencia, Veronica	Senior Associate	Meeting with G. Delgado, Z. Nieves (both OMB) to discuss updated directions/edit based on commentary prior to distributing to analysts to incorporate in their completion of Milestone #4 - Payroll Solicitation.	\$ 429.00	0.9	\$ 386.10
5/4/2018	Valencia, Veronica	Senior Associate	Meeting with M. Bonilla (OMB) to discuss status of milestone #4 information to assist in the process.	\$ 429.00	1.2	\$ 514.80
5/4/2018	Valencia, Veronica	Senior Associate	Draft instructions regarding question within Milestone #4 template to clarify what information to enter for pre-retirement programs.	\$ 429.00	1.3	\$ 557.70
5/4/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review rightsizing measures in appendix C to the FOMB letter to AAFAF, dated May 2, 2018 to understand impact on FY18	\$ 585.00	0.3	\$ 175.50
5/4/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review update to sabana report dated May 4, 2018 to understand changes un recommended amounts based on expectations per executive orders.	\$ 585.00	1.6	\$ 936.00
5/4/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review additional changes made by AAFAF to the bridge of FY18 approved budget to FY19 proposed budget to understand changes from one to the other.	\$ 585.00	1.9	\$ 1,111.50
5/5/2018	Gabb, James	Senior Manager	Prepare draft report of reconciliation of FY18 General Fund budget to the Pro Forma FY19 general fund budget by agency for the purpose of FY19 Budget review.	\$ 546.00	2.9	\$ 1,583.40
5/5/2018	Pizzo, Chris	Senior Manager	Call with B. Shupe (Deloitte) to discuss updates to the draft reconciliation of the FY18 General Fund budget to the Pro Forma FY19 General Fund budget by agency.	\$ 546.00	0.1	\$ 54.60
5/5/2018	Pizzo, Chris	Senior Manager	Call with B. Shupe (Deloitte) to discuss updates to the draft reconciliation of the FY18 General Fund budget to the Pro Forma FY19 General Fund budget by agency.	\$ 546.00	0.3	\$ 163.80

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Date	Professional	Level	Description	Rate	Hours	Fees
5/5/2018	Pizzo, Chris	Senior Manager	Call with B. Shupe (Deloitte) to discuss the draft reconciliation of the FY18 General Fund budget to the Pro Forma FY19 General Fund budget by agency.	\$ 546.00	0.4	\$ 218.40
5/5/2018	Pizzo, Chris	Senior Manager	Prepare draft report of reconciliation of FY18 General Fund budget to the Pro Forma FY19 general fund budget by agency.	\$ 546.00	2.7	\$ 1,474.20
5/5/2018	Shupe, Bryan	Manager	Update General Fund right-sizing analysis for re-adjustment items from the Ankura model to bridge the FY18 baseline and the FY19 budget system extracts as part of the FY19 budget review process.	\$ 507.00	2.2	\$ 1,115.40
5/5/2018	Shupe, Bryan	Manager	Update right-sizing analysis for all adjustment items from the third party model to bridge the FY18 baseline and the FY19 Budget system extract as part of the FY19 budget review and diligence process.	\$ 507.00	2.8	\$ 1,419.60
5/6/2018	Gabb, James	Senior Manager	Review listing of reconciling items that were not allocated to agencies in the FY18 to Pro Forma FY19 budget comparison.	\$ 546.00	0.8	\$ 436.80
5/6/2018	Gabb, James	Senior Manager	Prepare reconciliation of FY18 general fund budget to FY19 Pro Forma General Fund budget, by agency for the purpose of preparing for a discussion with J. Aponte (OMB).	\$ 546.00	2.5	\$ 1,365.00
5/6/2018	Pizzo, Chris	Senior Manager	Prepare listing of reconciling items that were not allocated to agencies in the FY18 to Pro Forma FY19 budget comparison	\$ 546.00	1.2	\$ 655.20
5/6/2018	Pizzo, Chris	Senior Manager	Prepare reconciliation of FY18 general fund budget to FY19 Pro Forma General Fund budget, by agency.	\$ 546.00	1.8	\$ 982.80
5/7/2018	Doyle, John	Managing Director (MD)	Review General Fund bridge compiled by C Pizzo (Deloitte) for purposes of understanding proposed changes made by the FOMB and corresponding impact on preliminary FY19 budget details submitted by agencies	\$ 585.00	0.4	\$ 234.00
5/7/2018	Doyle, John	Managing Director (MD)	Discussion with J. Vazquez (Deloitte) regarding the reconciliations of FY19 Government's Fiscal Plan to proposed FY19 Budget.	\$ 585.00	1.1	\$ 643.50
5/7/2018	Gabb, James	Senior Manager	Prepare detail of consolidated FY19 Budget adjustments by agency and spending category for the purpose of preparing for a discussion with J. Aponte (OMB) and M. Garay (OMB).	\$ 546.00	1.8	\$ 982.80
5/7/2018	Shupe, Bryan	Manager	Prepare data file related to the Budget system extract at 05/04 to conform to prior file versions which enable variance analysis by agency, by concept as part of FY19 budget analysis	\$ 507.00	1.8	\$ 912.60

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Date	Professional	Level	Description	Rate	Hours	Fees
5/7/2018	Shupe, Bryan	Manager	Prepare analyses to compare Budget system extract at 05/04 report from Modulo to prior period extracts recommended spending by concept as part of FY19 budget review	\$ 507.00	2.3	\$ 1,166.10
5/7/2018	Shupe, Bryan	Manager	Prepare analysis review file to compare Budget system extract at 05/04 to prior periods modulo reports recommended by Program and by concept as part of FY19 budget review	\$ 507.00	2.9	\$ 1,470.30
5/7/2018	Valencia, Veronica	Senior Associate	Perform analysis on "RC Assiganciones Especiales AF2019" to identify rules and assignments of special appropriations FY2019 to be considered in FY19 budget review.	\$ 429.00	1.8	\$ 772.20
5/7/2018	Valencia, Veronica	Senior Associate	Perform analysis on General Fund to identify rules and Assignments to be considered in FY19 budget review.	\$ 429.00	1.9	\$ 815.10
5/7/2018	Valencia, Veronica	Senior Associate	Perform analysis on "RC Assiganciones Especiales AF2019" to understand impact/planned allocations of budget related to special appropriations FY19	\$ 429.00	2.2	\$ 943.80
5/7/2018	Valencia, Veronica	Senior Associate	Perform analysis on "RC Fondo General AF2019" to understand impact and planned allocations of budget related to special appropriations FY19.	\$ 429.00	2.2	\$ 943.80
5/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB), A. Mendez to reconcile FY19 Government's Fiscal Plan to FY19 proposed budget for the Fondos Especiales Estatales.	\$ 585.00	0.7	\$ 409.50
5/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB), A. Mendez to reconcile FY19 Government's Fiscal Plan to FY19 proposed budget for the Ingresos Propios.	\$ 585.00	0.8	\$ 468.00
5/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB), A. Mendez to reconcile FY19 Government's Fiscal Plan to FY19 proposed budget for the general fund.	\$ 585.00	1.0	\$ 585.00
5/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Debrief discussion with J. Doyle (Deloitte) regarding the reconciliations of FY19 Government's Fiscal Plan to proposed FY19 Budget.	\$ 585.00	1.1	\$ 643.50
5/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB), A. Mendez to reconcile FY19 Government's Fiscal Plan to FY19 proposed budget for the Other Income.	\$ 585.00	1.2	\$ 702.00



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB), A. Mendez to reconcile FY19 Government's Fiscal Plan to FY19 proposed budget for the nonmajor component units.	\$ 585.00	1.3	\$ 760.50
5/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman, J. Rodriguez (OMB), A. Mendez to reconcile FY19 Government's Fiscal Plan to FY19 proposed budget for the federal funds.	\$ 585.00	1.8	\$ 1,053.00
5/7/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, O. Guzman, J. Rodriguez (all from OMB), A. Mendez to reconcile FY19 Government's Fiscal Plan to FY19 proposed budget for the independently forecasted component units.	\$ 585.00	2.9	\$ 1,696.50
5/8/2018	Doyle, John	Managing Director (MD)	Review draft budget resolutions for purposes of identifying variances to agency budget expenditures proposed in OMB budget systems to assist in FY19 review.	\$ 585.00	0.4	\$ 234.00
5/8/2018	Doyle, John	Managing Director (MD)	Review FY19 proposed Budget Christmas Bonus analysis for purpose of identifying variances to actual payment levels made in FY18 to review with J Aponte (OMB).	\$ 585.00	0.5	\$ 292.50
5/8/2018	Doyle, John	Managing Director (MD)	Review draft budget resolutions RCC 186 for purposes of identifying variances to agency budget expenditures proposed in OMB budget systems as part of the FY19 review.	\$ 585.00	0.7	\$ 409.50
5/8/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo, J. Vasquez, B. Shupe (all Deloitte), A. Mendez (AFAAF) to understand the status / responsibilities assigned related to the delivery of the requirements in Milestone 4.	\$ 585.00	0.7	\$ 409.50
5/8/2018	Doyle, John	Managing Director (MD)	Updated headcount roster analysis to develop supporting documents for FY19 budget submissions	\$ 585.00	0.9	\$ 526.50
5/8/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, V. Valencia, B. Shupe (all Deloitte) to understand status of FY19 budget submitted including work plan for the week.	\$ 585.00	0.9	\$ 526.50
5/8/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, B. Shupe (all Deloitte) to understand the status of the headcount/payroll due diligence process/reports including next steps to completion.	\$ 585.00	0.9	\$ 526.50
5/8/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez (Deloitte) to discuss differences between FY19 general fund budget submitted to FOMB for approval vs FY19 Government/FOMB fiscal plans.	\$ 585.00	2.6	\$ 1,521.00



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/8/2018	Gabb, James	Senior Manager	Call with Y. Rivera (BDO), B. Figueroa (BDO), C. Pizzo (Deloitte) to discuss status of the headcount reconciliations from the rosters in PBC to RHUM being Prepare by BDO.	\$ 546.00	0.2	\$ 109.20
5/8/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, B. Shupe (all Deloitte) to understand the status of the headcount/payroll due diligence process/reports including next steps to completion.	\$ 546.00	0.9	\$ 491.40
5/8/2018	Gabb, James	Senior Manager	Analyze the updated payroll/headcount due diligence analysis based on updated headcount/updated FY19 budget for the purpose of assisting with responses to Milestone #4 request by the FOMB.	\$ 546.00	0.9	\$ 491.40
5/8/2018	Gabb, James	Senior Manager	Update summary headcount analysis, based on new roster information from J. Roa (OMB), for the purpose of assisting with OMB responses to Milestone #4 requests from the FOMB.	\$ 546.00	1.3	\$ 709.80
5/8/2018	Gabb, James	Senior Manager	Review analysis / reconciliation of Title III costs included in the FY19 budget, the FY19 Fiscal Plan, the letter from OMB to FOMB regarding use of \$1B approved budget funds post hurricane.	\$ 546.00	1.6	\$ 873.60
5/8/2018	Gabb, James	Senior Manager	Update headcount analysis by agency and by type of employee, based on new roster information from J. Roa (OMB), for the purpose of assisting with OMB responses to Milestone #4 requests from the FOMB.	\$ 546.00	2.1	\$ 1,146.60
5/8/2018	Gabb, James	Senior Manager	Update analysis comparing supplemental information to headcount rosters, based on new roster information from J. Roa (OMB), for the purpose of preparing OMB responses to Milestone #4 requests from the FOMB.	\$ 546.00	2.3	\$ 1,255.80
5/8/2018	Gabb, James	Senior Manager	Analyze the third party workpapers reconciling the headcount to previously obtained information for the Department of Education.	\$ 546.00	2.6	\$ 1,419.60
5/8/2018	Pizzo, Chris	Senior Manager	Call with Y. Rivera (BDO), B. Figueroa (BDO), J. Gabb (Deloitte) to discuss status of the headcount reconciliations from the rosters in PBC to RHUM.	\$ 546.00	0.2	\$ 109.20
5/8/2018	Pizzo, Chris	Senior Manager	Prepare analysis / reconciliation of Title III costs included in the FY19 budget, the FY19 Fiscal Plan, the letter from OMB to FOMB regarding use of \$1B approved budget funds post hurricane.	\$ 546.00	0.5	\$ 273.00
5/8/2018	Pizzo, Chris	Senior Manager	Analyze the third party workpapers reconciling the headcount for the Department of Education.	\$ 546.00	0.7	\$ 382.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/8/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, J. Vasquez, B. Shupe (Deloitte), A. Mendez (AFAAF) to understand the status / responsibilities assigned related to the delivery of the requirements in Milestone 4.	\$ 546.00	0.7	\$ 382.20
5/8/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, V. Valencia, B. Shupe (all Deloitte) to understand status of FY19 budget submitted including work plan for the week.	\$ 546.00	0.9	\$ 491.40
5/8/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, B. Shupe (all Deloitte) to understand the status of the headcount/payroll due diligence process/reports including next steps to completion.	\$ 546.00	0.9	\$ 491.40
5/8/2018	Pizzo, Chris	Senior Manager	Analyze the updated payroll/headcount due diligence analysis based on updated headcount/updated FY19 budget.	\$ 546.00	0.9	\$ 491.40
5/8/2018	Shupe, Bryan	Manager	Update agency analysis support file for increased functionality to answer and identify more details variances by concept.	\$ 507.00	0.9	\$ 456.30
5/8/2018	Shupe, Bryan	Manager	Prepare analysis on Modulo extract to prior version outlining changes in FY18 actuals being reported as part of FY19 budget review.	\$ 507.00	1.2	\$ 608.40
5/8/2018	Shupe, Bryan	Manager	Prepare analysis review file to compare Budget system extract at 05/04 to prior periods Solicitation by program as part of FY19 budget review.	\$ 507.00	1.8	\$ 912.60
5/8/2018	Shupe, Bryan	Manager	Prepare Agency budget analysis support file to which will allow for the individual selection of agencies to be selected in order to perform variance review in detail as part of FY19 budget review.	\$ 507.00	2.0	\$ 1,014.00
5/8/2018	Shupe, Bryan	Manager	Prepare analysis on year over year spend by Agency related to Christmas spend to compare to most recent version of modulo extracts as part of FY19 budget review.	\$ 507.00	2.6	\$ 1,318.20
5/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with M. Garay (OMB) to discuss status of item number 4 of Milestone #4 regarding payroll related expenses.	\$ 585.00	0.8	\$ 468.00
5/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with A. Mendez (AFAAF) to discuss the status of the 20 items under Milestone #4, including AFAAF, Hacienda, OMB responsibilities.	\$ 585.00	1.0	\$ 585.00
5/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Marrero (OMB) to discuss FY19 general fund budget submission to the FOMB for approval.	\$ 585.00	1.1	\$ 643.50
5/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review budget resolution related to asignaciones especiales submitted to the FOMB for approval to understand impact FY19.	\$ 585.00	1.9	\$ 1,111.50

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Date	Professional	Level	Description	Rate	Hours	Fees
5/8/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte) to discuss differences between FY19 general fund budget submitted to FOMB for approval vs FY19 Government/FOMB fiscal plans.	\$ 585.00	2.6	\$ 1,521.00
5/9/2018	Doyle, John	Managing Director (MD)	Review Department of Corrections reconciliation for roster to RHUM variances for purposes of checking headcount reporting for FY19 budget requirement.	\$ 585.00	0.4	\$ 234.00
5/9/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to provide update on FY19 Milestone #4 requirements.	\$ 585.00	0.5	\$ 292.50
5/9/2018	Doyle, John	Managing Director (MD)	Review update Fiscal Plan to FY19 Budget reconciliation prepared for OMB to identify variances between two documents as part of FY19 budgets support.	\$ 585.00	0.9	\$ 526.50
5/9/2018	Doyle, John	Managing Director (MD)	Review updated 5.5.18 Sabana files to create various analysis to understand expenditure changes made at agency level based on OMB budget meetings with the agency analysts	\$ 585.00	1.3	\$ 760.50
5/9/2018	Doyle, John	Managing Director (MD)	Review notes taken by V. Valencia (Deloitte) from OMB manager budget meetings for the purpose of incorporating information into variance analysis compiled on FY19 budgets.	\$ 585.00	1.9	\$ 1,111.50
5/9/2018	Doyle, John	Managing Director (MD)	Review new bridge analysis reconciling the approved FY18 General Fund Budget to the 4/13 Gov't Fiscal Plan FY19 General Fund Expenses to the Certified FOMB Fiscal plan FY19 General Fund Expenses to the OMB proposed FY19 GF Budget.	\$ 585.00	2.1	\$ 1,228.50
5/9/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to discuss payroll / headcount updated analysis.	\$ 546.00	0.1	\$ 54.60
5/9/2018	Gabb, James	Senior Manager	Analyze the May 4, 2018 version of the FY19 budget for agency, 071 Department of Health, to update questions / analysis to be provided to OMB.	\$ 546.00	1.3	\$ 709.80
5/9/2018	Gabb, James	Senior Manager	Analyze the updated payroll analysis to include the May 4, 2018 budget file to understand which agencies require further analysis before assisting with responses to Milestone #4 request by the FOMB.	\$ 546.00	1.6	\$ 873.60
5/9/2018	Gabb, James	Senior Manager	Update FY18 to FY19 roster to roster comparison, based on new roster information from J. Roa (OMB), for the purpose of assisting with OMB responses to Milestone #4 requests from the FOMB.	\$ 546.00	2.1	\$ 1,146.60
5/9/2018	Gabb, James	Senior Manager	Analyze the updated version of comparison of rosters in RHUM (Hacienda HR system) to rosters in Modulo to identify remaining agencies with differences to be investigated.	\$ 546.00	2.2	\$ 1,201.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/9/2018	Gabb, James	Senior Manager	Update FY19 payroll analysis, based on new roster information from J. Roa (OMB), for the purpose of assisting with OMB responses to Milestone #4 requests from the FOMB.	\$ 546.00	2.4	\$ 1,310.40
5/9/2018	Gabb, James	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM Prepare by BDO.	\$ 546.00	2.8	\$ 1,528.80
5/9/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to discuss payroll / headcount updated analysis in conjunction with FY18 review procedures.	\$ 546.00	0.1	\$ 54.60
5/9/2018	Pizzo, Chris	Senior Manager	Call with B. Figueroa (BDO) to discuss reconciliation workpapers of headcount between RHUM / Rosters.	\$ 546.00	0.1	\$ 54.60
5/9/2018	Pizzo, Chris	Senior Manager	Call with B. Figueroa (BDO) to discuss the reconciliation of headcount in the roster in PBC to RHUM for agency 137, Department of Corrections.	\$ 546.00	0.2	\$ 109.20
5/9/2018	Pizzo, Chris	Senior Manager	Analyze the updated payroll analysis to include the May 4, 2018 budget file to understand which agencies require further analysis.	\$ 546.00	0.8	\$ 436.80
5/9/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 137 Department of Corrections.	\$ 546.00	0.8	\$ 436.80
5/9/2018	Pizzo, Chris	Senior Manager	Meeting with B. Shupe (Deloitte) to plan the analysis to be completed related to payroll and other key performance metrics to assess whether FY19 budgets are aligned with expected ratios.	\$ 546.00	0.9	\$ 491.40
5/9/2018	Pizzo, Chris	Senior Manager	Analyze the May 4, 2018 version of the FY19 budget for agency, 042 Fire Department, to update questions / analysis to be provided to OMB.	\$ 546.00	0.9	\$ 491.40
5/9/2018	Pizzo, Chris	Senior Manager	Analyze the updated version of comparison of rosters in RHUM to rosters in Modulo to identify remaining agencies with differences to be investigated.	\$ 546.00	1.1	\$ 600.60
5/9/2018	Pizzo, Chris	Senior Manager	Analyze the May 4, 2018 version of the FY19 budget for agency 137, Department of Corrections, to update questions / analysis to be provided to OMB.	\$ 546.00	1.2	\$ 655.20
5/9/2018	Pizzo, Chris	Senior Manager	Meet with B. Figueroa (BDO) to review the reconciliations of headcount from agency rosters to RHUM to support FY19 budget analysis.	\$ 546.00	1.4	\$ 764.40
5/9/2018	Shupe, Bryan	Manager	Prepare headcount variance file to compare agency headcounts obtained from various sources to assess accuracy by measuring against FY18 / FY19 report from Modulo.	\$ 507.00	1.7	\$ 861.90

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Date	Professional	Level	Description	Rate	Hours	Fees
5/9/2018	Shupe, Bryan	Manager	Prepare variance analysis to compare the Budget system extract at 05/04 prior year spending related to concept 001 payroll by agency by headcount for medical benefits spend as part of the FY19 budget review.	\$ 507.00	2.2	\$ 1,115.40
5/9/2018	Shupe, Bryan	Manager	Update analysis to compare roster information in the FY19 Budget system extract at 05/04 for payroll concepts by agency in order to understand material variance against prior year as part of FY19 budget review process.	\$ 507.00	2.3	\$ 1,166.10
5/9/2018	Shupe, Bryan	Manager	Prepare variance analysis to compare the Budget system extract at 05/04 prior year spending related to concept 001 payroll by agency by headcount for Christmas Bonus spend as part of the FY19 budget review.	\$ 507.00	2.8	\$ 1,419.60
5/9/2018	Valencia, Veronica	Senior Associate	Meeting with O. Guzman (OMB) to clarify payroll classifications as it relates to Milestone #4 completion.	\$ 429.00	0.8	\$ 343.20
5/9/2018	Valencia, Veronica	Senior Associate	Meeting with O. Guzman (OMB) to discuss questions and responses raised by analysts for Milestone #4 template.	\$ 429.00	0.9	\$ 386.10
5/9/2018	Valencia, Veronica	Senior Associate	Draft responses to questions raised by analysts on presentation of headcount, categories and savings information presentation for Milestone #4 template.	\$ 429.00	1.1	\$ 471.90
5/9/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review new bridge that reconciles the approved FY18 General Fund Budget to the 4/13 Gov't Fiscal Plan FY19 GF Expenses, the Certified FOMB Fiscal plan FY19 GF Expenses, the OMB proposed FY19 GF Budget.	\$ 585.00	0.7	\$ 409.50
5/9/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review headcount analysis to be provided to OMB to provide comments in conjunction with FY19 procedures.	\$ 585.00	1.6	\$ 936.00
5/9/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review new bridge that reconciles the approved FY18 General Fund Budget to the 4/13 Gov't Fiscal Plan FY19 GF Expenses, the Certified FOMB Fiscal plan FY19 GF Expenses, the OMB proposed FY19 GF Budget.	\$ 585.00	2.8	\$ 1,638.00
5/10/2018	Doyle, John	Managing Director (MD)	Call with J. Marrero (OMB) to discuss follow-up items related to budget bridge analysis after meeting with Oversight Board's professionals and AAFAF.	\$ 585.00	0.3	\$ 175.50
5/10/2018	Doyle, John	Managing Director (MD)	Call with J. Marrero (OMB) to discuss requested preparation of specific data analytics surrounding the Fiscal Plan.	\$ 585.00	0.3	\$ 175.50

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Date	Professional	Level	Description	Rate	Hours	Fees
5/10/2018	Doyle, John	Managing Director (MD)	Review updated headcount analysis (rosters) to be provided to OMB to reconcile to the personnel counts in the OMB budgeting system.	\$ 585.00	0.6	\$ 351.00
5/10/2018	Doyle, John	Managing Director (MD)	Review Fiscal Plan (4.19.18 v) to compare to details of rightsizing initiatives as part of reconciliation bridge prepared by AAFAF in preparation of meeting with J Aponte (OMB) to discuss identified variances.	\$ 585.00	0.7	\$ 409.50
5/10/2018	Doyle, John	Managing Director (MD)	Review updated Fiscal Plan bridge analysis prepared by AAFAF to current expenditures recommended for FY19 in order to identify areas requiring further research based on unclear variances.	\$ 585.00	1.6	\$ 936.00
5/10/2018	Gabb, James	Senior Manager	Prepare analysis of headcount included in RHUM but not included in PBC based on reconciliations to identify key variances between RHUM / rosters in PBC for the purpose of assisting with responses to milestone #4 request by the FOMB.	\$ 546.00	1.8	\$ 982.80
5/10/2018	Gabb, James	Senior Manager	Prepare analysis of third party baseline expenditures (tie-out) for the General Fund for the purpose of reconciling the Fiscal Plan to the FY19 Budget (as required in Milestone #4 from the FOMB).	\$ 546.00	2.2	\$ 1,201.20
5/10/2018	Gabb, James	Senior Manager	Prepare analysis of Fiscal Plan measures in agency budgets for the purpose of reconciling the Fiscal Plan to the FY19 Budget (as required in Milestone #4 from the FOMB).	\$ 546.00	2.6	\$ 1,419.60
5/10/2018	Gabb, James	Senior Manager	Prepare analysis of BDO reconciliations of rosters in PBC to RHUM related to unreconciled amounts for the purpose of assisting with Milestone #4 responses to FOMB.	\$ 546.00	2.7	\$ 1,474.20
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 018 Planning Board.	\$ 546.00	0.2	\$ 109.20
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 329 Office of Socioeconomic Development.	\$ 546.00	0.2	\$ 109.20
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 065 Public Service Commission.	\$ 546.00	0.3	\$ 163.80
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 087 Department of Sports and Recreation.	\$ 546.00	0.3	\$ 163.80
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 127 Administration for Socioeconomic Development of the Family.	\$ 546.00	0.3	\$ 163.80

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Date	Professional	Level	Description	Rate	Hours	Fees
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 152 Elderly and Retired People Advocate Office.	\$ 546.00	0.3	\$ 163.80
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 071 Department of Health.	\$ 546.00	0.4	\$ 218.40
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 089 Horse Racing Industry and Sport Administration.	\$ 546.00	0.4	\$ 218.40
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 042 Fire Department.	\$ 546.00	0.5	\$ 273.00
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 082 Institute of Puerto Rican Culture.	\$ 546.00	0.5	\$ 273.00
5/10/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of headcount between roster in PBC to RHUM for agency 016 Office of Management Budget.	\$ 546.00	0.6	\$ 327.60
5/10/2018	Pizzo, Chris	Senior Manager	Prepare analysis of headcount included in RHUM but not included in PBC based on reconciliations to discern what types of employees accounted for the variances between RHUM / rosters in PBC.	\$ 546.00	0.6	\$ 327.60
5/10/2018	Pizzo, Chris	Senior Manager	Prepare analysis of BDO reconciliations of rosters in PBC to RHUM to ask questions of BDO related to unreconciled amounts.	\$ 546.00	1.2	\$ 655.20
5/10/2018	Shupe, Bryan	Manager	Update headcount template to include headcount for people not located in PBC but in RHUM (Hacienda HR System)	\$ 507.00	1.3	\$ 659.10
5/10/2018	Shupe, Bryan	Manager	Prepare reconciliation template to consolidate individual agency analysis and clean presentation for review against FY19 report from Modulo.	\$ 507.00	1.5	\$ 760.50
5/10/2018	Shupe, Bryan	Manager	Prepare schedule for first half of headcount reconciliation files (22/44) to consolidate into one file for review against FY19 report from Modulo amounts as part of FY19 budget review.	\$ 507.00	2.4	\$ 1,216.80
5/10/2018	Shupe, Bryan	Manager	Prepare schedule for second half of headcount reconciliation files (44/44) to consolidate into one file for review against FY19 report from Modulo amounts as part of FY19 budget review.	\$ 507.00	2.8	\$ 1,419.60
5/10/2018	Valencia, Veronica	Senior Associate	Analyze payroll reconciliations at December 2017 to be utilized in payroll data analysis related to planning FY19.	\$ 429.00	1.9	\$ 815.10
5/11/2018	Doyle, John	Managing Director (MD)	Call with J Aponte (OMB) to discuss reconciliation bridge questions as part of the FY19 budgets supports.	\$ 585.00	0.3	\$ 175.50



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Date	Professional	Level	Description	Rate	Hours	Fees
5/11/2018	Doyle, John	Managing Director (MD)	Call with J Marrero (OMB) to discuss FY19 budget support status as well as Milestone # 4 status.	\$ 585.00	0.6	\$ 351.00
5/11/2018	Doyle, John	Managing Director (MD)	Compile Sabana analysis to support reconciliation of Fiscal Plan to FY19 budgets in progress in the OMB as part of FY19 support.	\$ 585.00	0.9	\$ 526.50
5/11/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo, J. Gabb (Deloitte) to discuss the presentation to AFAAF of the right sizing measures, implementation costs included in the addressable spend categories by agency in the FY19 budget.	\$ 585.00	1.1	\$ 643.50
5/11/2018	Doyle, John	Managing Director (MD)	Review AAFAF reconciliation bridge to Fiscal Plan model (rightsizing) to identify differences between the two models used in reconciliation bridge required under Milestone #4.	\$ 585.00	1.3	\$ 760.50
5/11/2018	Doyle, John	Managing Director (MD)	Review updated AAFAF fiscal plan to FY19 Budget reconciliation with Gabb (Deloitte).	\$ 585.00	1.4	\$ 819.00
5/11/2018	Doyle, John	Managing Director (MD)	Review reconciling Fiscal Plan to related personnel, non-personnel expenditures details in FY19 FOMB FY19 General Fund budgets as part of the FY19 budget support.	\$ 585.00	2.5	\$ 1,462.50
5/11/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to discuss the reconciliation of addressable costs by agency to analyze how such costs were included in the FY19 budget.	\$ 546.00	0.3	\$ 163.80
5/11/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) to discuss the cost savings implementation costs by agency to analyze how such costs were included in the FY19 budget.	\$ 546.00	0.3	\$ 163.80
5/11/2018	Gabb, James	Senior Manager	Call with C. Pizzo (Deloitte) regarding the presentation to AFAAF of the right sizing measures, implementation costs included in the addressable spend categories by agency in the FY19 budget.	\$ 546.00	0.3	\$ 163.80
5/11/2018	Gabb, James	Senior Manager	Call with J. Doyle (Deloitte) to discuss changes to the analysis of addressable spend, breaking down those categories aligned to rightsizing measures.	\$ 546.00	0.3	\$ 163.80
5/11/2018	Gabb, James	Senior Manager	Call with J. Doyle (Deloitte) to discuss walk through of reconciliation to AAFAF targets by agency.	\$ 546.00	0.8	\$ 436.80
5/11/2018	Gabb, James	Senior Manager	Prepare preliminary observations on expense measures at the agency level for the purpose of preparing for a discussion with J. Aponte (OMB).	\$ 546.00	0.9	\$ 491.40



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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/11/2018	Gabb, James	Senior Manager	Call with J. Doyle, C. Pizzo (Deloitte) regarding the presentation to AFAAF of the right sizing measures, implementation costs included in the addressable spend categories by agency in the FY19 budget.	\$ 546.00	1.1	\$ 600.60
5/11/2018	Gabb, James	Senior Manager	Call with J. Doyle (Deloitte) to discuss delivery of preliminary observations of AFAAF on expense measures in FY19 Budgets at the agency level.	\$ 546.00	1.1	\$ 600.60
5/11/2018	Gabb, James	Senior Manager	Prepare short form reconciliation of general fund Fiscal Plan to FY19 Budget for the purpose of reconciling the Fiscal Plan to the FY19 Budget.	\$ 546.00	1.9	\$ 1,037.40
5/11/2018	Gabb, James	Senior Manager	Prepare a detailed reconciliation of the FY19 Budget by agency to compare against target values established by AFAAF.	\$ 546.00	1.9	\$ 1,037.40
5/11/2018	Gabb, James	Senior Manager	Prepare breakdown of addressable spend by agency by spending category for the purpose of reconciling the Fiscal Plan to the FY19 Budget.	\$ 546.00	2.0	\$ 1,092.00
5/11/2018	Gabb, James	Senior Manager	Analyze the addressable costs by agency to analyze how the FY19 expense measures were included in the FY19 budget for the purpose of FY19 Budget review.	\$ 546.00	2.4	\$ 1,310.40
5/11/2018	Gabb, James	Senior Manager	Update short form reconciliation and third party baseline expense tie-out to reflect breakdown of those accounts affected by rightsizing measures and those not affected by rightsizing measures, for the purpose of preparing for a discussion with AFAAF.	\$ 546.00	2.4	\$ 1,310.40
5/11/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to discuss the reconciliation of addressable costs by agency to identify how such costs were included in the FY19 budget.	\$ 546.00	0.3	\$ 163.80
5/11/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) to discuss the cost savings implementation costs by agency to identify how such costs were included in the FY19 budget.	\$ 546.00	0.3	\$ 163.80
5/11/2018	Pizzo, Chris	Senior Manager	Call with J. Gabb (Deloitte) regarding the presentation to AFAAF of the right sizing measures, implementation costs included in the addressable spend categories by agency in the FY19 budget.	\$ 546.00	0.3	\$ 163.80
5/11/2018	Pizzo, Chris	Senior Manager	Analyze the addressable costs by agency to identify how the FY19 expense measures were included in the FY19 budget.	\$ 546.00	1.1	\$ 600.60
5/11/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, J. Gabb (Deloitte) regarding the presentation to AFAAF of the right sizing measures, implementation costs included in the addressable spend categories by agency in the FY19 budget.	\$ 546.00	1.1	\$ 600.60

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/11/2018	Shupe, Bryan	Manager	Prepare analysis of Capital expenses by agency to compare spending levels in FY18 versus most recent version of Budget system extract at 05/04.	\$ 507.00	1.7	\$ 861.90
5/11/2018	Shupe, Bryan	Manager	Prepare analysis of Christmas bonus by agency to compare spending levels in FY18 versus most recent version of Budget system extract at 05/04.	\$ 507.00	2.3	\$ 1,166.10
5/11/2018	Valencia, Veronica	Senior Associate	Meeting with A. Rivera (OMB) and group of analysts to discuss information requested for Milestone #4 payroll solicitation template as it relates to payroll savings calculations.	\$ 429.00	1.9	\$ 815.10
5/12/2018	Gabb, James	Senior Manager	Discussion with J. York (Conway) regarding analysis sent to AAFAF on expense measures in agency FY19 Budgets.	\$ 546.00	0.4	\$ 218.40
5/13/2018	Gabb, James	Senior Manager	Review an index of payroll/headcount analysis to support the FY19 budget and responses to Milestone #4 requests by the FOMB.	\$ 546.00	0.6	\$ 327.60
5/13/2018	Pizzo, Chris	Senior Manager	Prepare an index of payroll/headcount analysis to support the FY19 budget.	\$ 546.00	1.1	\$ 600.60
5/14/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo (Deloitte) to discuss reconciliation of FY18 General Fund budget to FY19 General Fund budget prepared by B. Biggio (Conway MacKenzie).	\$ 585.00	0.2	\$ 117.00
5/14/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo, J. Gabb (Deloitte), B. Biggio (Conway MacKenzie) to discuss the bridge of the FY18 General Fund budget to the FY19 General Fund budget required under Milestone #4.	\$ 585.00	0.3	\$ 175.50
5/14/2018	Doyle, John	Managing Director (MD)	Call with A Mendez (AAFAF), B Biggio (CM) to discuss details of request to review new bridge reconciliation between Fiscal Plan, current FY19 budget under FOMB plan and government plan.	\$ 585.00	0.3	\$ 175.50
5/14/2018	Doyle, John	Managing Director (MD)	Review updated reconciliation of rightsizing measures between FY19 Fiscal Plan and current General Fund budget for purposes of identifying unexplained variances to continue research.	\$ 585.00	0.3	\$ 175.50
5/14/2018	Doyle, John	Managing Director (MD)	Review summary of FY 19 payroll/headcount analyses prepared as part of FY19 budget reviews in preparation of meeting M Garay (OMB).	\$ 585.00	0.4	\$ 234.00
5/14/2018	Doyle, John	Managing Director (MD)	Review Oficina del Procurador del Paciente budget reappropriation request for the purpose of identifying/incorporating significant budget transfers in FY18 to consider in FY19 budget analysis.	\$ 585.00	0.4	\$ 234.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/14/2018	Doyle, John	Managing Director (MD)	Review Policia budget reappropriation request for the purpose of identifying/incorporating significant budget transfers in FY18 to consider in FY19 budget analysis.	\$ 585.00	0.5	\$ 292.50
5/14/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to discuss status of various Fiscal Plan/FY19 Budget reconciliations as part of budget support FY19.	\$ 585.00	0.5	\$ 292.50
5/14/2018	Doyle, John	Managing Director (MD)	Review Junta de Libertad bajo Palabra budget reappropriation request for the purpose of identifying/incorporating significant budget transfers in FY18 to consider in FY19 budget analysis.	\$ 585.00	0.8	\$ 468.00
5/14/2018	Doyle, John	Managing Director (MD)	Review FY19 Fiscal Plan reconciliation prepared by third party, supporting schedules detailing expense measure for purpose of reconciling FY19 agency submissions, identifying potential variances for additional review.	\$ 585.00	2.3	\$ 1,345.50
5/14/2018	Gabb, James	Senior Manager	Call with J. Doyle (Deloitte) to discuss reconciliation of FY18 General Fund budget to FY19 General Fund budget Prepare by B. Biggio (Conway MacKenzie).	\$ 546.00	0.2	\$ 109.20
5/14/2018	Gabb, James	Senior Manager	Call with J. Doyle, C. Pizzo (Deloitte), B. Biggio (Conway MacKenzie) to discuss the bridge of the FY18 General Fund budget to the FY19 General Fund budget.	\$ 546.00	0.3	\$ 163.80
5/14/2018	Gabb, James	Senior Manager	Review the reconciliation of the FY18 General Fund Budget to the FY19 General Fund budget Prepare by B. Biggio (Conway MacKenzie).	\$ 546.00	0.8	\$ 436.80
5/14/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle (Deloitte) to discuss reconciliation of FY18 General Fund budget to FY19 General Fund budget prepared by B. Biggio (Conway Mackenzie).	\$ 546.00	0.2	\$ 109.20
5/14/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, J. Gabb (Deloitte), B. Biggio (Conway Mackenzie) to discuss the bridge of the FY18 General Fund budget to the FY19 General Fund budget.	\$ 546.00	0.3	\$ 163.80
5/14/2018	Pizzo, Chris	Senior Manager	Analyze the reconciliation of the FY18 General Fund Budget to the FY19 General Fund budget prepared by third party.	\$ 546.00	1.1	\$ 600.60
5/14/2018	Shupe, Bryan	Manager	Update Department of health variance analysis for material variances by program to prepare questions based on Budget system extract at 05/04 report from Modulo as part of FY19 budget review.	\$ 507.00	2.3	\$ 1,166.10

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/14/2018	Shupe, Bryan	Manager	Update variance analysis for the Department of health to prepare questions on variances by concept for the Budget system extract at 05/04 versus FY18 final budget as part of FY19 budget review	\$ 507.00	2.7	\$ 1,368.90
5/14/2018	Valencia, Veronica	Senior Associate	Meeting with Z. Nieves (OMB) to discuss presentation of active and inactive employees changes for Milestone #4 submission.	\$ 429.00	1.1	\$ 471.90
5/15/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, B. Shupe (Deloitte) to discuss status update of FY19 budget submission including work plan for the day.	\$ 585.00	0.2	\$ 117.00
5/15/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb (Deloitte), J. Aponte (OMB) to discuss the reconciliation of the FY19 budget as presented to the FY19 budget in Modulo.	\$ 585.00	0.3	\$ 175.50
5/15/2018	Doyle, John	Managing Director (MD)	Review FY19 Budget analysis prepared by B Shupe (Deloitte) reconciling changes made to FY19 budget submission at the agency level in preparation of meeting with AAFAF regarding compiling analysis required under Milestone #4 by the Oversight Board.	\$ 585.00	0.4	\$ 234.00
5/15/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, B. Shupe, V. Valencia (Deloitte) to discuss presentation of FY18 budget compared to FY19 budget as submitted to determine the extent of budget increases/decreases by agency as part of the FY19 review.	\$ 585.00	0.5	\$ 292.50
5/15/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to discuss reconciliation between FOMB/OMB budget prepared by OMB for the General Fund.	\$ 585.00	0.5	\$ 292.50
5/15/2018	Doyle, John	Managing Director (MD)	Meeting with J Marrero, J Aponte (OMB) to discuss OMB support for FY19 budget submission to Oversight Board as part of FY19 review.	\$ 585.00	0.6	\$ 351.00
5/15/2018	Doyle, John	Managing Director (MD)	Review Police Bureau budget reappropriation request for the purpose of identifying/incorporating significant budget transfers in FY18 to consider in FY19 budget analysis.	\$ 585.00	0.6	\$ 351.00
5/15/2018	Doyle, John	Managing Director (MD)	Review 5.11.18 Sabana compiled by OMB for the purpose of identifying significant budget variances to FY18 to consider in FY19 budget analysis.	\$ 585.00	1.4	\$ 819.00
5/15/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb (Deloitte), J. Aponte (OMB), to review supporting General Fund budget analysis used for the FY19 budget process.	\$ 585.00	1.7	\$ 994.50

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/15/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb (Deloitte), J. Aponte (OMB), A. Mendez (AFAAF) to discuss the bridge from the FY18 general fund budget to the FY19 general fund budget including normalizing adjustments for applicable agencies.	\$ 585.00	2.3	\$ 1,345.50
5/15/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, B. Shupe (all Deloitte) to discuss status update of FY19 budget submission including work plan for the day.	\$ 546.00	0.2	\$ 109.20
5/15/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo (Deloitte), J. Aponte (OMB) to discuss the reconciliation of the FY19 budget as presented to the FY19 budget in Modulo.	\$ 546.00	0.3	\$ 163.80
5/15/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, B. Shupe, V. Valencia (all Deloitte) to discuss presentation of FY18 budget compared to FY19 budget as submitted to assess the extent of budget increases/decreases by agency.	\$ 546.00	0.5	\$ 273.00
5/15/2018	Gabb, James	Senior Manager	Review analysis of agency 071 Dept. of Health of FY18 budget, less Pro Forma adjustments, to compare to FY19 budget submission to assess whether or not pro forma agency budget decreased in relationship to the AFAAF expense measures, net of implementation costs.	\$ 546.00	1.8	\$ 982.80
5/15/2018	Gabb, James	Senior Manager	Review analysis of agency 081 Dept. of Education of FY18 budget, less Pro Forma adjustments, to compare to FY19 budget submission to assess whether or not pro forma agency budget decreased in relationship to the AFAAF expense measures, net of implementation costs.	\$ 546.00	2.1	\$ 1,146.60
5/15/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo (Deloitte), J. Aponte (OMB), A. Mendez (AFAAF) to discuss the bridge from the FY18 general fund budget to the FY19 general fund budget including normalizing adjustments for applicable agencies.	\$ 546.00	2.3	\$ 1,255.80
5/15/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, B. Shupe (Deloitte) to discuss status update of FY19 budget submission including work plan for the day.	\$ 546.00	0.2	\$ 109.20
5/15/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb (Deloitte), J. Aponte (OMB) to discuss the reconciliation of the FY19 budget as presented to the FY19 budget in Modulo.	\$ 546.00	0.3	\$ 163.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/15/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, B. Shupe, V. Valencia (Deloitte) to discuss presentation of FY18 budget compared to FY19 budget as submitted to assess the extent of budget increases/decreases by agency.	\$ 546.00	0.5	\$ 273.00
5/15/2018	Pizzo, Chris	Senior Manager	Prepare analysis of agency 081 Dept. of Education of FY18 budget, less Pro Forma adjustments, to compare to FY19 budget submission to assess whether or not pro forma agency budget decreased in relationship to the AFAAF expense measures, net of implementation costs.	\$ 546.00	1.4	\$ 764.40
5/15/2018	Pizzo, Chris	Senior Manager	Prepare analysis of agency 071 Dept. of Health of FY18 budget, less Pro Forma adjustments, to compare to FY19 budget submission to assess whether or not pro forma agency budget decreased in relationship to the AFAAF expense measures, net of implementation costs.	\$ 546.00	1.5	\$ 819.00
5/15/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb (Deloitte), J. Aponte (OMB), A. Mendez (AFAAF) to discuss the bridge from the FY18 general fund budget to the FY19 general fund budget including normalizing adjustments for applicable agencies.	\$ 546.00	2.3	\$ 1,255.80
5/15/2018	Pizzo, Chris	Senior Manager	Prepare analysis for agency 040 (Puerto Rico Police) comparing FY18 budget (less pro forma adjustments) with the FY19 budget submission to determine whether or not pro forma agency budget decreased in relationship to the AFAAF expense measures (net of implementation costs).	\$ 546.00	2.4	\$ 1,310.40
5/15/2018	Shupe, Bryan	Manager	Prepare data file related to the Budget system extract at 05/15 to conform to prior file versions of modulo extract which enable variance analysis by agency by concept as part of FY19 budget analysis.	\$ 507.00	1.6	\$ 811.20
5/15/2018	Shupe, Bryan	Manager	Update analysis to compare material variances between the new Budget system extract at 05/15 to prior period recommended amounts by Program as part of FY19 budget review.	\$ 507.00	1.8	\$ 912.60
5/15/2018	Shupe, Bryan	Manager	Update analysis to compare material variances between the new Budget system extract at 05/15 to prior period recommended amounts by Concept as part of FY19 budget review.	\$ 507.00	2.3	\$ 1,166.10

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Date	Professional	Level	Description	Rate	Hours	Fees
5/15/2018	Shupe, Bryan	Manager	Update Department of health variance analysis for material variances by concept to prepare questions based on Budget system extract at 05/04 report from Modulo as part of FY19 budget review	\$ 507.00	2.5	\$ 1,267.50
5/15/2018	Valencia, Veronica	Senior Associate	Meeting with O. Guzman (OMB) to discuss questions related to Milestone #4 template submissions for 5/15/18.	\$ 429.00	1.1	\$ 471.90
5/15/2018	Valencia, Veronica	Senior Associate	Meeting with J. Gabb, C. Pizzo, J. Doyle (Deloitte) to discuss cost savings/measures identification in advance of meeting with AAFAF.	\$ 429.00	1.2	\$ 514.80
5/15/2018	Valencia, Veronica	Senior Associate	Create Milestone #4 completion tracker to identify status of Milestone #4 submissions.	\$ 429.00	1.9	\$ 815.10
5/15/2018	Valencia, Veronica	Senior Associate	Update transfer analysis file to include transfers from Police Department and Women's Rights Advocates Office to consider as part of FY19 review.	\$ 429.00	2.4	\$ 1,029.60
5/15/2018	Valencia, Veronica	Senior Associate	Update transfer analysis file to include transfers from the Parole Board, OMB and Department of Corrections to be utilized to help assess agency's actual performance to consider as part of FY19 review.	\$ 429.00	2.7	\$ 1,158.30
5/16/2018	Doyle, John	Managing Director (MD)	Review Hacienda budget reappropriation request for the purpose of understanding impact to previously approved numbers for consideration in FY19 budget requests.	\$ 585.00	0.4	\$ 234.00
5/16/2018	Doyle, John	Managing Director (MD)	Review Milestone #4 template for Instituto de Ciencias Forenses to check compliance with Milestone # 4 requirements and reconcile to expenditures in FY19 recommended budget.	\$ 585.00	0.4	\$ 234.00
5/16/2018	Doyle, John	Managing Director (MD)	Review updated Transfer tracker compiled on inter/intra agency transfer requests for purpose of supporting FY19 budget review at agency level	\$ 585.00	0.5	\$ 292.50
5/16/2018	Doyle, John	Managing Director (MD)	Review FY19 budget analysis for purpose of identifying reconciling items to bridge analysis compiled by AAFAF in advance of meeting with OMB/AAFAF.	\$ 585.00	0.5	\$ 292.50
5/16/2018	Doyle, John	Managing Director (MD)	Review reconciliation of General Fund baseline expenditures between FY18/FY19 in preparation of meeting with AAFAF, Conway, OMB.	\$ 585.00	0.7	\$ 409.50
5/16/2018	Doyle, John	Managing Director (MD)	Review Milestone #4 template for Oficina del Procurador del Veterano de Puerto Rico and Consejo de Educación de Puerto Rico to check compliance with Milestone # 4 requirements, reconciliation to expenditures in FY19 recommended budget.	\$ 585.00	0.7	\$ 409.50



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Date	Professional	Level	Description	Rate	Hours	Fees
5/16/2018	Doyle, John	Managing Director (MD)	Review Milestone #4 template for Instituto de Cultura Puertorriqueña and Defensoría de las Personas con Impedimentos del Estado Libre Asociado de Puerto Rico to check compliance with Milestone # 4 requirements and reconcile to expenditures in FY19 recommended budget.	\$ 585.00	0.8	\$ 468.00
5/16/2018	Doyle, John	Managing Director (MD)	Review detailed schedules supporting revised Fiscal Plan reconciliation compiled by AAFAF for purposes identifying reconciling items between FOMB/OMB budgets.	\$ 585.00	1.4	\$ 819.00
5/16/2018	Doyle, John	Managing Director (MD)	Prepare analysis to check compliance with Milestone requirements for the Institute of Forensic Sciences, Correctional Health and, Office of the Disabled Persons Investigating Official based on submissions from the respective agencies.	\$ 585.00	1.8	\$ 1,053.00
5/16/2018	Gabb, James	Senior Manager	Review the comparison of FY18 to FY19 budgets including supporting schedules, provided by A. Mendez (AFAAF) to prepare for meeting regarding changes from FY18 to FY19 budget.	\$ 546.00	1.3	\$ 709.80
5/16/2018	Gabb, James	Senior Manager	Review Pro Forma reconciliation of FY18 budget to FY19 budget to analyze the normalized changes year over year for each budget concept	\$ 546.00	2.1	\$ 1,146.60
5/16/2018	Gabb, James	Senior Manager	Analyze FY18 Resolution 187 in conjunction with analysis of changes in FY18 budget to FY19 budget.	\$ 546.00	2.3	\$ 1,255.80
5/16/2018	Gabb, James	Senior Manager	Review the Pro Forma reconciliation of FY18 budget to FY19 budget to analyze the normalized changes year over year for each agency.	\$ 546.00	2.5	\$ 1,365.00
5/16/2018	Gabb, James	Senior Manager	Analyze FY18 Resolution 186 in conjunction with analysis of changes in FY18 budget to FY19 budget.	\$ 546.00	2.7	\$ 1,474.20
5/16/2018	Pizzo, Chris	Senior Manager	Update the FY18 to FY19 budget analysis for "normalized adjustments" for the Department of Public Safety based on updated budget information.	\$ 546.00	0.3	\$ 163.80
5/16/2018	Pizzo, Chris	Senior Manager	Update the FY18 to FY19 budget analysis for "normalized adjustments" for the Department of Education based on updated budget dated 5/15/18	\$ 546.00	0.3	\$ 163.80
5/16/2018	Pizzo, Chris	Senior Manager	Update the FY18 to FY19 budget analysis for "normalized adjustments" for the Department of Health based on updated budget information dated 5/15	\$ 546.00	0.3	\$ 163.80



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Date	Professional	Level	Description	Rate	Hours	Fees
5/16/2018	Pizzo, Chris	Senior Manager	Review FY18 Resolution 186 in conjunction with analysis of changes in FY18 budget to FY19 budget.	\$ 546.00	0.6	\$ 327.60
5/16/2018	Pizzo, Chris	Senior Manager	Review FY18 Resolution 187 in conjunction with analysis of changes in FY18 budget to FY19 budget.	\$ 546.00	0.6	\$ 327.60
5/16/2018	Pizzo, Chris	Senior Manager	Analyze the comparison of FY18 to FY19 budgets including supporting schedules, provided by A. Mendez (AFAAF) to prepare for meeting regarding changes from FY18 to FY19 budget.	\$ 546.00	0.8	\$ 436.80
5/16/2018	Pizzo, Chris	Senior Manager	Prepare Pro Forma reconciliation of FY18 budget to FY19 budget to analyze the normalized changes year over year for each agency.	\$ 546.00	2.7	\$ 1,474.20
5/16/2018	Pizzo, Chris	Senior Manager	Prepare Pro Forma reconciliation of FY18 budget to FY19 budget to analyze the normalized changes year over year for each budget concept	\$ 546.00	3.1	\$ 1,692.60
5/16/2018	Shupe, Bryan	Manager	Update analysis to compare material variances between the new Budget system extract at 05/15 to prior period solicitations amounts by Program as part of FY19 budget review.	\$ 507.00	1.8	\$ 912.60
5/16/2018	Shupe, Bryan	Manager	Prepare Department of Public Safety support file for variance analysis of Budget system extract at 05/15 versus prior period recommendations to review individual agencies as part of FY19 budget review.	\$ 507.00	1.8	\$ 912.60
5/16/2018	Shupe, Bryan	Manager	Update analysis to compare material variances between the new Budget system extract at 05/15 to prior period solicitations amounts by Concept as part of FY19 budget review.	\$ 507.00	2.2	\$ 1,115.40
5/16/2018	Shupe, Bryan	Manager	Update Agency Analysis support file which allows individual agencies to be reviewed for the most recent Budget system extract at 05/15 versus previous period extracts as part of FY19 budget review in order to quickly refine analysis to 1 agency at a time.	\$ 507.00	2.7	\$ 1,368.90
5/16/2018	Valencia, Veronica	Senior Associate	Meeting with G. Delgado, Z. Nieves (OMB) to discuss questions related to supporting documents (law 70/law 211 savings, headcount) for employees paid through two sources of funds in preparation for submission of Milestone #4 templates.	\$ 429.00	1.6	\$ 686.40
5/16/2018	Valencia, Veronica	Senior Associate	Perform first level review of payroll solicitation template submission completed for Correctional Health, Institute of Puerto Rican Culture, and the Forensic Sciences Dept.	\$ 429.00	2.1	\$ 900.90

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/16/2018	Valencia, Veronica	Senior Associate	Update transfer analysis file to include transfers from the Office of the Governor and ACUDEN to be utilized to help assess agency's actual performance to consider as part of FY19 review.	\$ 429.00	2.6	\$ 1,115.40
5/16/2018	Valencia, Veronica	Senior Associate	Perform first level review of payroll solicitation template for Culebra Cons. Authority, PR Education Council, Natl Guard Trust, and Veterans Advocate Office.	\$ 429.00	2.9	\$ 1,244.10
5/17/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, J. Vasquez, B. Shupe, V. Valencia (Deloitte) to discuss the changes in the FY18 budget to the FY19 budget, with emphasis on cost reduction initiatives/related implementation costs as part of the FY19 review.	\$ 585.00	0.3	\$ 175.50
5/17/2018	Doyle, John	Managing Director (MD)	Review Departamento de Educación budget reappropriation request for the purpose of identifying/incorporating significant budget transfers in FY18 to consider in FY19 budget analysis.	\$ 585.00	0.3	\$ 175.50
5/17/2018	Doyle, John	Managing Director (MD)	Review Departamento de la Vivienda budget reappropriation request for the purpose of identifying/incorporating significant budget transfers in FY18 to consider in FY19 budget analysis.	\$ 585.00	0.4	\$ 234.00
5/17/2018	Doyle, John	Managing Director (MD)	Review updated detailed FY 18 to 19 reconciliation for General Fund/Consolidated budget (prepared by J. Gabb Deloitte) in preparation of group meeting with AAFAF/OMB.	\$ 585.00	0.6	\$ 351.00
5/17/2018	Doyle, John	Managing Director (MD)	Meeting with J. Vazquez (Deloitte) to discuss government's plan to submit revised budget to FOMB as part of FY19 support.	\$ 585.00	0.8	\$ 468.00
5/17/2018	Doyle, John	Managing Director (MD)	Review updated reconciliation of FY18 to FY19 General Fund Budget expense measures compiled by OMB in preparation of meeting with AAFAF/OMB.	\$ 585.00	1.0	\$ 585.00
5/17/2018	Doyle, John	Managing Director (MD)	Meeting with C. Pizzo, J. Gabb, (Deloitte), J. Aponte (OMB), A. Mendez ((AAFAF) to discuss the changes in the FY18 budget to the FY19 budget, with emphasis on cost reduction initiatives/related implementation costs as part of FY19 support.	\$ 585.00	2.7	\$ 1,579.50
5/17/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, J. Vasquez, B. Shupe, V. Valencia (Deloitte) to discuss the changes in the FY18 budget to the FY19 budget, with emphasis on cost reduction initiatives/related implementation costs.	\$ 546.00	0.3	\$ 163.80

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/17/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, (Deloitte), J. Aponte (OMB), A. Mendez to discuss the changes in the FY18 budget to the FY19 budget, with emphasis on cost reduction initiatives/related implementation costs.	\$ 546.00	0.3	\$ 163.80
5/17/2018	Gabb, James	Senior Manager	Review updates to the reconciliation of FY18 to FY19 General Fund budget for changes discussed in the meeting with OMB/AFAAF.	\$ 546.00	1.1	\$ 600.60
5/17/2018	Gabb, James	Senior Manager	Meeting with J. Doyle, C. Pizzo, (Deloitte), J. Aponte (OMB), A. Mendez to discuss the changes in the FY18 budget to the FY19 budget, with emphasis on cost reduction initiatives/related implementation costs.	\$ 546.00	2.9	\$ 1,583.40
5/17/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, J. Vasquez, B. Shupe, V. Valencia (Deloitte) to discuss the changes in the FY18 budget to the FY19 budget, with emphasis on cost reduction initiatives/related implementation costs.	\$ 546.00	0.3	\$ 163.80
5/17/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, (Deloitte), J. Aponte (OMB), A. Mendez to discuss the changes in the FY18 budget to the FY19 budget, with emphasis on cost reduction initiatives/related implementation costs.	\$ 546.00	0.3	\$ 163.80
5/17/2018	Pizzo, Chris	Senior Manager	Analyze email from BDO with answers to questions related to headcount analysis / reconciliations to implement in tracker/identify any follow-up points.	\$ 546.00	0.3	\$ 163.80
5/17/2018	Pizzo, Chris	Senior Manager	Prepare updated questions for agency 40, Police Department, based on the updated FY19 budget dated 5/15/18.	\$ 546.00	0.6	\$ 327.60
5/17/2018	Pizzo, Chris	Senior Manager	Prepare updated questions for agency 42, Fire Department, based on the updated FY19 budget dated 5/15/18.	\$ 546.00	0.6	\$ 327.60
5/17/2018	Pizzo, Chris	Senior Manager	Prepare updated questions for agency 21, Emergency Management Disaster Administration, based on the updated FY19 budget dated 5/15/18.	\$ 546.00	0.6	\$ 327.60
5/17/2018	Pizzo, Chris	Senior Manager	Prepare analysis summarizing changes in the FY18 budget to FY19 budget for "Appropriations Managed by the Office of Management and Budget" held under the custody of OMB.	\$ 546.00	0.8	\$ 436.80
5/17/2018	Pizzo, Chris	Senior Manager	Update the reconciliation of FY18 to FY19 General Fund budget for changes discussed in the meeting with OMB/AFAAF.	\$ 546.00	1.3	\$ 709.80
5/17/2018	Pizzo, Chris	Senior Manager	Meeting with J. Doyle, J. Gabb, (Deloitte), J. Aponte (OMB), A. Mendez to discuss the changes in the FY18 budget to the FY19 budget, with emphasis on cost reduction initiatives/related implementation costs.	\$ 546.00	2.9	\$ 1,583.40

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Date	Professional	Level	Description	Rate	Hours	Fees
5/17/2018	Shupe, Bryan	Manager	Update analysis to bridge the Proforma FY18 to FY19 General Fund to identify variances to focus analysis as part of FY19 budget review	\$ 507.00	2.5	\$ 1,267.50
5/17/2018	Shupe, Bryan	Manager	Prepare analysis to review changes by concept in year over year Capital expenditures spending by agency as part of FY19 budget review	\$ 507.00	2.6	\$ 1,318.20
5/17/2018	Shupe, Bryan	Manager	Prepare analysis to bridge the Proforma FY18 to FY19 General Fund to identify variances to focus analysis as part of FY19 budget review	\$ 507.00	2.8	\$ 1,419.60
5/17/2018	Valencia, Veronica	Senior Associate	Update transfer analysis file to include transfers between concepts for the Dept. of Education for analysis of FY18 performance	\$ 429.00	0.9	\$ 386.10
5/17/2018	Valencia, Veronica	Senior Associate	Review Milestone #4 template for Public-Private Partnerships Authority, Planning Board, State Electric Public Policy Agency, Commerce and Exportation Company, and Land Administration to check for anomalies in data.	\$ 429.00	1.8	\$ 772.20
5/17/2018	Valencia, Veronica	Senior Associate	Update Milestone #4 tracker to reflect received submissions as of 5/17/18 to monitor progress	\$ 429.00	1.8	\$ 772.20
5/17/2018	Valencia, Veronica	Senior Associate	Perform first level review of template completion for PR Women's Advocate Office, Advocates for the Elderly Office, Solid Waste Authority, AAFAF as part of payroll solicitation collection process.	\$ 429.00	2.7	\$ 1,158.30
5/17/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Rodriguez (OMB) to discuss status of chapters to be included in the consolidated budget submission.	\$ 585.00	0.5	\$ 292.50
5/17/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with O. Guzman (OMB) to discuss status of Milestone 4 templates in conjunction with Milestone support FY19	\$ 585.00	0.6	\$ 351.00
5/17/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Doyle (Deloitte) to discuss government's plan to submit revised budget to FOMB.	\$ 585.00	0.8	\$ 468.00
5/17/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review of most recent sabana report dated 5/14/18 to identify changes to recommended amounts to compare to expected changes for discussion with OMB as part of FY19 budgets support.	\$ 585.00	1.1	\$ 643.50
5/17/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review reconciliation of FY18 to FY19 General Fund Budget as part of FY19 review procedures.	\$ 585.00	1.3	\$ 760.50
5/18/2018	Gabb, James	Senior Manager	Meeting with C. Pizzo (Deloitte) to discuss the design of the deliverable related to question 4 of Milestone 4 (headcount/payroll analysis).	\$ 546.00	0.4	\$ 218.40

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Date	Professional	Level	Description	Rate	Hours	Fees
5/18/2018	Gabb, James	Senior Manager	Analyze the FY19 General Fund Budget reconciliation provided by third party to prepare responses to Milestone #4 request by FOMB.	\$ 546.00	1.8	\$ 982.80
5/18/2018	Pizzo, Chris	Senior Manager	Prepare updated questions for agency 189, Institute of Forensic Science, based on the updated FY19 budget dated 5/15/18.	\$ 546.00	0.3	\$ 163.80
5/18/2018	Pizzo, Chris	Senior Manager	Prepare updated questions for agency 221, Emergency Medical Services Corp, based on the updated FY19 budget dated 5/15/18.	\$ 546.00	0.3	\$ 163.80
5/18/2018	Pizzo, Chris	Senior Manager	Prepare updated questions for agency 43, National Guard, based on the updated FY19 budget dated 5/15/18.	\$ 546.00	0.3	\$ 163.80
5/18/2018	Pizzo, Chris	Senior Manager	Prepare updated questions for agency 137, Department of Corrections, based on the updated FY19 budget dated 5/15/18.	\$ 546.00	0.4	\$ 218.40
5/18/2018	Pizzo, Chris	Senior Manager	Meeting with J. Gabb (Deloitte) to discuss the design of the deliverable related to question 4 of Milestone 4 (headcount/payroll analysis).	\$ 546.00	0.4	\$ 218.40
5/18/2018	Pizzo, Chris	Senior Manager	Analyze the FY19 General Fund Budget workpapers provided by third party to prepare to provide to FOMB on 5/20/18.	\$ 546.00	0.5	\$ 273.00
5/18/2018	Pizzo, Chris	Senior Manager	Prepare updated questions for agency 121, 911 Services Governing Board, based on the updated FY19 budget dated 5/15/18.	\$ 546.00	0.6	\$ 327.60
5/18/2018	Pizzo, Chris	Senior Manager	Prepare updated questions for agency 38, Department of Justice, based on the updated FY19 budget dated 5/15/18.	\$ 546.00	0.6	\$ 327.60
5/18/2018	Shupe, Bryan	Manager	Update analysis to compare period over period changes related to version releases of the recommended module extracts to track movement as part of the FY19 budget review	\$ 507.00	2.6	\$ 1,318.20
5/18/2018	Valencia, Veronica	Senior Associate	Analyze milestone submission tracker as provided by G. Delgado (OMB) to compare against internal tracker of submissions to identify discrepancies for follow-up with OMB.	\$ 429.00	0.9	\$ 386.10
5/18/2018	Valencia, Veronica	Senior Associate	Update Milestone #4 tracker to reflect received submissions as of 5/18/18 to monitor progress as it relates to milestone reporting.	\$ 429.00	1.3	\$ 557.70
5/18/2018	Valencia, Veronica	Senior Associate	Perform first level review for Milestone #4 template including Emergency and Disaster Management Agency, 911, Department of Health, National Guard of Puerto Rico, Police Dept., and Energy Commission	\$ 429.00	2.2	\$ 943.80

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Date	Professional	Level	Description	Rate	Hours	Fees
5/18/2018	Valencia, Veronica	Senior Associate	Perform first level review of template completion for Environmental Quality Board, Housing Financing Agency, Public Housing Administration, Infrastructure Financing Authority, Office of the Commissioner as part of payroll data collection process.	\$ 429.00	2.4	\$ 1,029.60
5/19/2018	Doyle, John	Managing Director (MD)	Review 5/18/18 updated schedule of \$1 billion hurricane disaster spending (weekly report) to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 585.00	0.3	\$ 175.50
5/19/2018	Doyle, John	Managing Director (MD)	Review updated FY19 Fiscal Plan to Budget bridge analysis provided by third party for purpose of comparison to analysis prepared at OMB request in preparation of submission to the FOMB.	\$ 585.00	0.8	\$ 468.00
5/19/2018	Doyle, John	Managing Director (MD)	Call with C. Pizzo, B. Shupe (Deloitte) to review updated FY18 to FY19 general fund budget reconciliation provided by AFAAF, to provide them comments as requested.	\$ 585.00	1.1	\$ 643.50
5/19/2018	Gabb, James	Senior Manager	Call with J. Doyle, C. Pizzo, B. Shupe (Deloitte) to review updated FY18 to FY19 general fund budget reconciliation provided by AFAAF, to provide them comments as requested.	\$ 546.00	1.1	\$ 600.60
5/19/2018	Pizzo, Chris	Senior Manager	Prepare draft email to J. York (Conway Mackenzie) with comments on the FY18 to FY19 General Fund budget reconciliation.	\$ 546.00	0.2	\$ 109.20
5/19/2018	Pizzo, Chris	Senior Manager	Review updated draft of FY18 to FY19 general fund budget reconciliation provided by AFAAF, to provide them comments as requested.	\$ 546.00	0.5	\$ 273.00
5/19/2018	Pizzo, Chris	Senior Manager	Call with J. Doyle, B. Shupe (Deloitte) to review updated FY18 to FY19 general fund budget reconciliation provided by AFAAF, to provide them comments as requested.	\$ 546.00	1.1	\$ 600.60
5/19/2018	Shupe, Bryan	Manager	Call with J. Gabb C. Pizzo (Deloitte) to discuss results of AFAAF call and approach to review the General Fund Budget file from Conway as requested by J. Aponte (OMB)	\$ 507.00	1.1	\$ 557.70
5/20/2018	Gabb, James	Senior Manager	Review index of payroll and headcount analysis prepared by B. Shupe and C. Pizzo (Deloitte) for the purpose of checking updates based on new OMB budget information.	\$ 546.00	0.7	\$ 382.20
5/21/2018	Doyle, John	Managing Director (MD)	Review updated FY19 budget reconciliation per request from J Aponte (OMB).	\$ 585.00	0.4	\$ 234.00
5/21/2018	Doyle, John	Managing Director (MD)	Meeting with J Aponte (OMB) to discuss revisions in FY19 budget estimates based on meetings with OMB Director J. Marrero.	\$ 585.00	0.4	\$ 234.00

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Date	Professional	Level	Description	Rate	Hours	Fees
5/21/2018	Doyle, John	Managing Director (MD)	Review 5/18/18 updated schedule of \$1 billion hurricane disaster spending to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 585.00	0.7	\$ 409.50
5/21/2018	Doyle, John	Managing Director (MD)	Review updated FY19 Budget expenditure analysis (drafted by C. Pizzo -Deloitte) containing Modulo 5.15.18 adjustments to prepare for review with OMB with respect to year over year changes.	\$ 585.00	1.1	\$ 643.50
5/21/2018	Gabb, James	Senior Manager	Update budget compliance checklist for new budget information (OMB detail file) for the purpose of responses to EY requests and FOMB Milestone #4.	\$ 546.00	1.8	\$ 982.80
5/21/2018	Gabb, James	Senior Manager	Analyze detail of AAFAF normalizing adjustments for the purpose of preparing for a discussion with AAFAF on the FY19 Budget variances to the FOMB fiscal plan.	\$ 546.00	2.1	\$ 1,146.60
5/21/2018	Gabb, James	Senior Manager	Update top-level analysis by agency for new budget information (OMB detail file) for the purpose of responses to EY requests and FOMB Milestone #4.	\$ 546.00	2.2	\$ 1,201.20
5/21/2018	Gabb, James	Senior Manager	Update payroll analysis for new budget information (OMB detail file) for the purpose of responses to EY requests and FOMB Milestone #4.	\$ 546.00	2.4	\$ 1,310.40
5/21/2018	Shupe, Bryan	Manager	Prepare report from Modulo measures tab v1.2 analysis by agency for Personnel and Non-Personnel expense measures to identify variances to targeted amounts as part of the FY19 budget review.	\$ 507.00	2.5	\$ 1,267.50
5/21/2018	Valencia, Veronica	Senior Associate	Update Milestone #4 tracker to reflect received submissions as of 5/19/18 to monitor progress as it relates to milestone reporting.	\$ 429.00	1.3	\$ 557.70
5/22/2018	Doyle, John	Managing Director (MD)	Participate in meeting with J Aponte (OMB) to review FY19 budget diligence questions raised by Oversight Board in review governments fiscal budget.	\$ 585.00	0.3	\$ 175.50
5/22/2018	Doyle, John	Managing Director (MD)	Review Agencia Estatal para el Manejo de Emergencias y Administración de Desastres budget reappropriation request for the purpose of identifying/incorporating significant budget transfers in FY18 to consider in FY19 budget analysis.	\$ 585.00	0.4	\$ 234.00
5/22/2018	Doyle, John	Managing Director (MD)	Review Bureau of Forensic Sciences budget reappropriation request for the purpose of identifying budget transfers in FY18 for consideration in FY19 budget analysis.	\$ 585.00	0.9	\$ 526.50



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Date	Professional	Level	Description	Rate	Hours	Fees
5/22/2018	Gabb, James	Senior Manager	Update third party baseline expenditure reconciliation for the purpose of preparing for a discussion with AAFAF on the FY19 Budget variances to the FOMB fiscal plan.	\$ 546.00	1.5	\$ 819.00
5/22/2018	Gabb, James	Senior Manager	Update summary reconciliation by fund type for the purpose of preparing for a discussion with AAFAF on the FY19 Budget variances to the FOMB fiscal plan.	\$ 546.00	1.6	\$ 873.60
5/22/2018	Shupe, Bryan	Manager	Meeting with C. Pizzo (Deloitte) to discuss analysis related to FY18 vs FY19 personnel measures file as part of FY19 review.	\$ 507.00	0.2	\$ 101.40
5/22/2018	Shupe, Bryan	Manager	Prepare analyses of year over year change in Christmas bonus by headcount by agency as part of FY19 budget review	\$ 507.00	1.9	\$ 963.30
5/22/2018	Shupe, Bryan	Manager	Prepare analysis on Payroll by agency by headcount in RHUM and in PBC as part of FY19 budget review	\$ 507.00	2.1	\$ 1,064.70
5/22/2018	Shupe, Bryan	Manager	Prepare analysis on benefits by agency by headcount in RHUM and in PBC as part of FY19 budget review	\$ 507.00	2.3	\$ 1,166.10
5/22/2018	Valencia, Veronica	Senior Associate	Meeting with G. Delgado (OMB) to discuss differences identified between internal OMB tracker and external Deloitte tracker.	\$ 429.00	1.1	\$ 471.90
5/22/2018	Valencia, Veronica	Senior Associate	Analyze differences noted between payroll data provided for milestone and headcount information provided in December to discuss with OMB managers.	\$ 429.00	1.7	\$ 729.30
5/22/2018	Valencia, Veronica	Senior Associate	Perform data analysis on 9 of 20 Milestone #4 templates to extract data to include in consolidated master milestone template.	\$ 429.00	2.2	\$ 943.80
5/22/2018	Valencia, Veronica	Senior Associate	Perform data analysis on 11 of 20 Milestone #4 templates to extract data to include in consolidated master milestone template.	\$ 429.00	2.6	\$ 1,115.40
5/22/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss recent changes to the FY19 budget to understand basis for changes	\$ 585.00	1.0	\$ 585.00
5/23/2018	Doyle, John	Managing Director (MD)	Meeting with J Gabb (Deloitte) to review Milestone #4 template for purpose of finalizing before submitting to OMB to complete as part of the FY19 budget process requirement under the FOMB.	\$ 585.00	0.3	\$ 175.50
5/23/2018	Doyle, John	Managing Director (MD)	Review draft Milestone #4 template to be used in connection with FY19 budget process to provide assessment/actions to J Aponte (OMB) per their request.	\$ 585.00	0.4	\$ 234.00
5/23/2018	Doyle, John	Managing Director (MD)	Review Salud Correccional budget reappropriation request for the purpose of identifying/incorporating significant budget transfers in FY18 to consider in FY19 budget analysis.	\$ 585.00	0.4	\$ 234.00



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Date	Professional	Level	Description	Rate	Hours	Fees
5/23/2018	Doyle, John	Managing Director (MD)	Review updated summary FY19 budget reports from Modulo to document FY19 changes and develop reconciliation for OGP agencies as part of FY19 support.	\$ 585.00	0.6	\$ 351.00
5/23/2018	Doyle, John	Managing Director (MD)	Review Administración de Compensaciones por Accidentes de Automóviles budget reappropriation request for the purpose of preparing for FY19 Budget reviews by agency.	\$ 585.00	0.7	\$ 409.50
5/23/2018	Doyle, John	Managing Director (MD)	Review Hacienda and Asignaciones bajo la Custodia de la Oficina de Gerencia y Presupuesto budget reappropriation request for the purpose of identifying/incorporating significant budget transfers in FY18 to consider in FY19 budget analysis.	\$ 585.00	0.7	\$ 409.50
5/23/2018	Doyle, John	Managing Director (MD)	Review milestone #4 template, draft next steps/assessment of agency compliance to review with J Aponte (OMB) regarding submission to Oversight Board.	\$ 585.00	1.3	\$ 760.50
5/23/2018	Gabb, James	Senior Manager	Analyze detailed OMB budget file by agency to evaluate for the purpose of preparing responses to Milestone #4 requests by the FOMB.	\$ 546.00	1.2	\$ 655.20
5/23/2018	Shupe, Bryan	Manager	Prepare analysis to compare FY19 personnel to target consolidated budget by agency as part of FY19 budget review	\$ 507.00	2.5	\$ 1,267.50
5/23/2018	Shupe, Bryan	Manager	Prepare analysis to compare FY19 personnel to target general fund budget by agency as part of FY19 budget review	\$ 507.00	2.7	\$ 1,368.90
5/23/2018	Shupe, Bryan	Manager	Prepare analysis to compare FY19 non-personnel to target general fund budget by agency as part of FY19 budget review	\$ 507.00	2.8	\$ 1,419.60
5/23/2018	Valencia, Veronica	Senior Associate	Meeting with G. Delgado (OMB) to discuss/compare OMB milestone submission tracker to internal tracker to identify discrepancies for reporting back to O. Guzman (OMB).	\$ 429.00	0.8	\$ 343.20
5/23/2018	Valencia, Veronica	Senior Associate	Update Milestone #4 tracker to reflect received submissions as of 5/23/18 to monitor progress as it relates to milestone reporting	\$ 429.00	1.3	\$ 557.70
5/23/2018	Valencia, Veronica	Senior Associate	Perform first level review of Milestone #4 template submission for Historical Conservation, Farmers Insurance, Land Administration and ASSMCA (Mental Health Agency).	\$ 429.00	2.1	\$ 900.90

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Date	Professional	Level	Description	Rate	Hours	Fees
5/23/2018	Valencia, Veronica	Senior Associate	Update consolidated master file extract data from submitted milestone templates to include Historical Conservation, Farmers Insurance, Land Administration and ASSMCA (Mental Health Agency).	\$ 429.00	2.2	\$ 943.80
5/23/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review listing of agencies that have not submitted Milestone 4 template for follow-up with O. Guzman (OMB).	\$ 585.00	0.5	\$ 292.50
5/23/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review latest changes to the FY19 budget provided by M. Garay (OMB) to provide feedback as part of FY19 budget support.	\$ 585.00	0.8	\$ 468.00
5/23/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review consolidated schedule of agencies' submission of payroll information for Milestone 4 to identify agencies requiring follow-up.	\$ 585.00	1.0	\$ 585.00
5/24/2018	Doyle, John	Managing Director (MD)	Call with J Marrero, J Aponte, M Morales (OMB) J Vazquez (Deloitte) to discuss Milestone #4 requests by FOMB.	\$ 585.00	0.9	\$ 526.50
5/24/2018	Doyle, John	Managing Director (MD)	Review document prepared by EY with a comparison between FY19 Government proposed budget vs FY19 FOMB proposed budget for the general fund to understand differences.	\$ 585.00	1.6	\$ 936.00
5/24/2018	Gabb, James	Senior Manager	Draft Milestone #4 Question #4 template data extraction tab for the purpose of responses to Milestone #4 requests by the FOMB.	\$ 546.00	2.7	\$ 1,474.20
5/24/2018	Gabb, James	Senior Manager	Develop Milestone #4 Question #4 template data extraction methodology for the purpose of responses to Milestone #4 requests by the FOMB.	\$ 546.00	2.8	\$ 1,528.80
5/24/2018	Shupe, Bryan	Manager	Prepare analysis to check figures included in the third party Baseline tie-out to the Budget system extract at 05/15 in order to identify variances as part of FY19 budget review	\$ 507.00	1.2	\$ 608.40
5/24/2018	Shupe, Bryan	Manager	Prepare bridge analysis "Short Rec 18 to 19 5/24/18 draft v1" to bridge from FY18 to FY19 budget per FOMB to reconcile differences from OMB submitted budget as part of FY19 budget review.	\$ 507.00	1.7	\$ 861.90
5/24/2018	Shupe, Bryan	Manager	Prepare analysis of FY19 recommended vs GPR budget per FOMB to show variances in dollars by agency	\$ 507.00	2.2	\$ 1,115.40
5/24/2018	Shupe, Bryan	Manager	Prepare analysis to compare FY19 non-personnel to target consolidated fund budget by agency as part of FY19 budget review	\$ 507.00	2.9	\$ 1,470.30

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**EXHIBIT A - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/24/2018	Valencia, Veronica	Senior Associate	Analyze internal/external listing of milestones received to identify potential discrepancies to discuss with OMB for follow-up on missing submissions.	\$ 429.00	1.1	\$ 471.90
5/24/2018	Valencia, Veronica	Senior Associate	Extract data from individual milestone submissions received 5/24 (23 agencies) to include in master milestones data template	\$ 429.00	2.2	\$ 943.80
5/24/2018	Valencia, Veronica	Senior Associate	Review milestone template for PR Med Services, Industrial Commission, School of Plastic Arts, Vocational Rehabilitation, Permit Management Office, Public Service Appeals Commission, Govt Employee Retirement System, and Teachers Retirement System to identify discrepancies from expected delivery to follow-up with OMB	\$ 429.00	2.7	\$ 1,158.30
5/24/2018	Valencia, Veronica	Senior Associate	Update milestone master template for OMB, Hacienda, Admin of HR, Investigation + Prosecution Commission, Highway Authority, Labor Relations Board and Dept. of Consumer affairs	\$ 429.00	2.8	\$ 1,201.20
5/24/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with M. Garay (OMB) to discuss analysis to be performed on General Fund Budget to understand impact in FY19.	\$ 585.00	0.6	\$ 351.00
5/24/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Marrero, J. Aponte, M. Garay (OMB) to discuss FY19 additional analyses to be performed on FY19 recommended amounts vs. FY18 approved amounts in support of FY19 budget.	\$ 585.00	0.9	\$ 526.50
5/24/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review EY analysis including a comparison between FY19 Government proposed budget vs FY19 FOMB proposed budget for the general fund to understand changes as identified in analysis.	\$ 585.00	2.9	\$ 1,696.50
5/25/2018	Doyle, John	Managing Director (MD)	Review 5/25/18 updated schedule of \$1 billion hurricane disaster spending to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 585.00	0.3	\$ 175.50
5/25/2018	Doyle, John	Managing Director (MD)	Call with J Gabb, J Vazquez (Deloitte) to discuss comparison analysis of FY19 General Fund budget per OMB vs the version of FY19 General Fund budget per OMB provided by EY to be discussed with J. Aponte, M. Garay (OMB).	\$ 585.00	0.8	\$ 468.00
5/25/2018	Doyle, John	Managing Director (MD)	Call with J Aponte, M Morales (OMB) J Vazquez (Deloitte) to discuss comparison analysis of FY19 General Fund budget per OMB vs the version of FY19 General Fund budget per OMB provided by EY.	\$ 585.00	1.2	\$ 702.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/25/2018	Doyle, John	Managing Director (MD)	Review comparison analysis provided by EY of FY19 General Fund budget per OMB vs FY19 General Fund budget per FOMB to provide OMB with variance questions as part of FY19 budget support.	\$ 585.00	1.9	\$ 1,111.50
5/25/2018	Gabb, James	Senior Manager	Analyze output from 24 agency Milestone #4 Question #4 template submissions after running data extraction, for the purpose of responding to Milestone #4 requests by the FOMB.	\$ 546.00	2.6	\$ 1,419.60
5/25/2018	Shupe, Bryan	Manager	Update bridge analysis of "Short Rec 18 to 19 5/24/18 draft v2" for unreconciled differences remaining required to bridge from FY18 to FY19 per FOMB as part of FY19 budget review	\$ 507.00	2.0	\$ 1,014.00
5/25/2018	Valencia, Veronica	Senior Associate	Meeting with O. Guzman (OMB) to discuss status on milestone submissions, anticipated timeline for submission of missing milestones and related questions as part of the Milestone #4 data collection effort for oversight board.	\$ 429.00	0.9	\$ 386.10
5/25/2018	Valencia, Veronica	Senior Associate	Extract data from individual milestone submissions received 5/25 (15 agencies) to include in master milestones data template utilized to collect requested information for oversight board as part of milestone #4.	\$ 429.00	1.9	\$ 815.10
5/25/2018	Valencia, Veronica	Senior Associate	Review supporting documentation for Horse Racing Industry, Center of Arts, ACCA, DTOP (Dept of Transportation), Office of the Governor, ASG, and State Fund to assess completeness.	\$ 429.00	2.1	\$ 900.90
5/25/2018	Valencia, Veronica	Senior Associate	Analyze milestone template supporting documentation for Dept. of Agriculture, Dept. of Education, State Election Committee, and Consumers Affairs Agency to assess completeness.	\$ 429.00	2.3	\$ 986.70
5/25/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Gabb (Deloitte) to discuss comparison analysis of FY19 General Fund budget (per OMB) vs the version of FY19 General Fund budget (per OMB, provided by EY) prior to meeting with J. Aponte, M. Garay (OMB).	\$ 585.00	0.8	\$ 468.00
5/25/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, M. Garay (OMB) to discuss comparison analysis of FY19 General Fund budget (per OMB) vs the version of FY19 General Fund budget (per OMB, provided by EY).	\$ 585.00	1.2	\$ 702.00

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***CATEGORY: FY18 and FY19 GPR Budgets***

Date	Professional	Level	Description	Rate	Hours	Fees
5/25/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte (OMB) to discuss proposed course of action to explain differences between FY19 General Fund Budget per OMB vs FY19 General Fund Budget per FOMB.	\$ 585.00	1.9	\$ 1,111.50
5/25/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review analysis of proposed FY19 General Fund Budget per FOMB (provided by EY) to understand impact to current recommended amounts at OMB.	\$ 585.00	2.3	\$ 1,345.50
5/25/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review comparison analysis provided by EY of FY19 General Fund budget per OMB vs FY19 General Fund budget per FOMB to understand identified differences.	\$ 585.00	2.8	\$ 1,638.00
5/26/2018	Doyle, John	Managing Director (MD)	Review EY FY19 budget reconciliation file in preparation for conference call with EY and OMB as part of FY19 budget support.	\$ 585.00	0.6	\$ 351.00
5/26/2018	Doyle, John	Managing Director (MD)	Call with J. Aponte, M. Garay (OMB), J. Vazquez (Deloitte), M. Tulla (FOMB), J. Santambrogio, S. Panagiotakis, A. Chepenik (EY) to discuss FY 19 General Fund Budget Analysis prepared by EY.	\$ 585.00	1.0	\$ 585.00
5/26/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Call with J. Aponte, M. Garay (OMB), J. Doyle (Deloitte), M. Tulla (FOMB), J. Santambrogio, S. Panagiotakis, A. Chepenik (EY) to discuss FY 19 General Fund Budget Analysis prepared by EY.	\$ 585.00	1.0	\$ 585.00
5/28/2018	Gabb, James	Senior Manager	Analyze third party budget deliverable file (schedules A through G) to identify variances and observations for the purpose of preparing for a conference call.	\$ 546.00	1.4	\$ 764.40
5/28/2018	Gabb, James	Senior Manager	Analyzed detailed OMB budget file to identify key differences from original agency submissions for the purpose of preparing for a discussion with J. Aponte (OMB).	\$ 546.00	2.1	\$ 1,146.60
5/29/2018	Doyle, John	Managing Director (MD)	Review 5/25/18 updated schedule of \$1 billion hurricane disaster spending (weekly report) to understand impact on each agency FY18 budget / related budget items funding the \$1 billion approved spending.	\$ 585.00	0.3	\$ 175.50
5/29/2018	Doyle, John	Managing Director (MD)	Call with J. Aponte (OMB) to discuss next steps on responses to EY inquiries related to milestone reporting.	\$ 585.00	0.4	\$ 234.00
5/29/2018	Doyle, John	Managing Director (MD)	Review budget variance reconciliation /explanation as provided by J Aponte (OMB) in preparation of call with OMB	\$ 585.00	1.0	\$ 585.00
5/29/2018	Doyle, John	Managing Director (MD)	Call with J. Vazquez (Deloitte) to discuss results of meeting with EY, including a walk-through of an itemized listing of EY information requests and proposed OMB responses to such requests.	\$ 585.00	1.2	\$ 702.00

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Date	Professional	Level	Description	Rate	Hours	Fees
5/29/2018	Doyle, John	Managing Director (MD)	Review EY Fiscal Plan reconciliation file to compare agency value against GPR FY19 agency budgets as part of FY19 support.	\$ 585.00	1.5	\$ 877.50
5/29/2018	Doyle, John	Managing Director (MD)	Meeting with J. Santambrogio, A. Chepenik, S. Panagiotakis, J. Porepa (EY), J. Gabb, J. Vazquez (Deloitte) to discuss variances on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for several agencies.	\$ 585.00	1.9	\$ 1,111.50
5/29/2018	Gabb, James	Senior Manager	Update agency compliance tracker for updated budget submissions for the purpose of responses to Milestone #4 as requested by the FOMB.	\$ 546.00	2.2	\$ 1,201.20
5/29/2018	Shupe, Bryan	Manager	Prepare draft export for updated agency analysis support file for Budget system extract at 05/15 for review with OMB manager by agency as part of FY19 budget review.	\$ 507.00	0.6	\$ 304.20
5/29/2018	Shupe, Bryan	Manager	Update analysis question listen on Agency 071 Department of Health to compare most recent report from Modulo 0515 to FY18 for material changes as part of FY19 budget review.	\$ 507.00	2.6	\$ 1,318.20
5/29/2018	Shupe, Bryan	Manager	Update analysis question listen on Agency 081 Department of Education to compare most recent report from Modulo 0515 to FY18 for material changes as part of FY19 budget review.	\$ 507.00	2.8	\$ 1,419.60
5/29/2018	Valencia, Veronica	Senior Associate	Extract data from individual milestone submissions received 5/26 (10 agencies) to consolidate in master milestones data template.	\$ 429.00	1.7	\$ 729.30
5/29/2018	Valencia, Veronica	Senior Associate	Analyze milestone template submission to review the level of supporting documentation submitted from Public Diffusion Corp., ASUME, and the Dept. of Sports and Recreation.	\$ 429.00	1.8	\$ 772.20
5/29/2018	Valencia, Veronica	Senior Associate	Analyze supporting documentation for milestone template for Public Building Authority, Firefighters, Cardiovascular Center, Transportation Dept., Dept. of Justice, Ports Authority, and UPR to assess completeness of submission.	\$ 429.00	2.7	\$ 1,158.30
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Institute of Forensic Sciences in preparation for a meeting with EY.	\$ 585.00	0.2	\$ 117.00

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Date	Professional	Level	Description	Rate	Hours	Fees
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte and J. Rodriguez (OMB) to discuss results of the meeting with E&Y regarding milestone submissions, including relevant follow-up questions.	\$ 585.00	0.2	\$ 117.00
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Emergency Management & Disaster Administration in preparation for a meeting with EY.	\$ 585.00	0.5	\$ 292.50
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Department of Corrections & Rehabilitation in preparation for a meeting with EY.	\$ 585.00	0.6	\$ 351.00
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Department of Treasury in preparation for a meeting with EY.	\$ 585.00	0.6	\$ 351.00
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Assignments Under the Custody of Treasury Department in preparation for a meeting with EY.	\$ 585.00	0.6	\$ 351.00
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Medical Emergency in preparation for a meeting with EY.	\$ 585.00	0.7	\$ 409.50
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Office of Socioeconomic Development in preparation for a meeting with EY.	\$ 585.00	0.7	\$ 409.50
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Fire Department in preparation for a meeting with EY.	\$ 585.00	0.8	\$ 468.00
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Department of Health in preparation for a meeting with EY.	\$ 585.00	0.8	\$ 468.00



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Date	Professional	Level	Description	Rate	Hours	Fees
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Department of Education in preparation for a meeting with EY.	\$ 585.00	0.8	\$ 468.00
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Police Department in preparation for a meeting with EY.	\$ 585.00	0.8	\$ 468.00
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Office of Management & Budget in preparation for a meeting with EY.	\$ 585.00	0.9	\$ 526.50
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review variance explanation prepared by OMB on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for the Assignments Under the Custody of OMB in preparation for a meeting with EY.	\$ 585.00	1.1	\$ 643.50
5/29/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Santambrogio, A. Chepenik, S. Panagiotakis, J. Porepa (EY), J. Gabb, J. Doyle (Deloitte) to discuss variances on FY19 FOMB General Fund Budget vs FY19 Government General Fund Budget for several agencies.	\$ 585.00	1.9	\$ 1,111.50
5/30/2018	Doyle, John	Managing Director (MD)	Review FY19 budget resolution language proposed by Oversight Board to provide comments to J Aponte (OMB)	\$ 585.00	0.3	\$ 175.50
5/30/2018	Doyle, John	Managing Director (MD)	Discussion with J. Gabb, J. Vazquez (both Deloitte) to discuss meeting held with EY/OMB regarding FY19 budgets submitted by GPR to discuss impact to FY19 procedures.	\$ 585.00	0.3	\$ 175.50
5/30/2018	Doyle, John	Managing Director (MD)	Review EY milestone document to understand impact on FY19 budget	\$ 585.00	0.4	\$ 234.00
5/30/2018	Doyle, John	Managing Director (MD)	Review draft OMB response to FY19 Budget questions requested by EY to provide suggested changes to OMB prior to submission	\$ 585.00	0.4	\$ 234.00
5/30/2018	Doyle, John	Managing Director (MD)	Drafted correspondence with EY regarding FY18 budget adjustment.	\$ 585.00	0.4	\$ 234.00
5/30/2018	Doyle, John	Managing Director (MD)	Review detailed list of questions resulting from FY19 Budget meeting with EY for purposes of researching responses.	\$ 585.00	0.5	\$ 292.50
5/30/2018	Doyle, John	Managing Director (MD)	Review list of follow-up FY19 budget diligence items compiled by EY to summarize variance information to assist OMB with responses.	\$ 585.00	0.8	\$ 468.00



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Date	Professional	Level	Description	Rate	Hours	Fees
5/30/2018	Doyle, John	Managing Director (MD)	Review pension & related FY19 budget information provided by the retirement systems for the purpose of preparing for FY19 Budget reviews by agency.	\$ 585.00	0.9	\$ 526.50
5/30/2018	Shupe, Bryan	Manager	Update analysis question list for Agency 329 Office of Development Socio-Economic and Community to compare most recent modulo extract dated 0515 to FY18 for material changes as part of FY19 budget review.	\$ 507.00	1.8	\$ 912.60
5/30/2018	Shupe, Bryan	Manager	Consolidate comments related to EY follow-up items OMB is responsible for against EY list as part of FY19 budget review.	\$ 507.00	2.2	\$ 1,115.40
5/30/2018	Shupe, Bryan	Manager	Review list of outstanding OMB Diligence questions from EY to review with OMB as part of FY19 budget support.	\$ 507.00	2.4	\$ 1,216.80
5/30/2018	Shupe, Bryan	Manager	Prepare questions for OMB on "GF FOMB-GPR Budget diffs 18-05-29" from J. Aponte related to meeting with EY on budget variances against OMB budget to FOMB budget as part of FY19 budget review.	\$ 507.00	2.6	\$ 1,318.20
5/30/2018	Valencia, Veronica	Senior Associate	Draft analysis template of joint resolution on 5-29 regarding appropriations to prepare comments for discussion with J. Aponte (OMB).	\$ 429.00	1.3	\$ 557.70
5/30/2018	Valencia, Veronica	Senior Associate	Update transfer analysis for transfer requests from Dept. of Forensic Sciences to show actual performance FY18.	\$ 429.00	1.4	\$ 600.60
5/30/2018	Valencia, Veronica	Senior Associate	Update transfer analysis for transfer requests from Dept. of Education to show actual performance FY18' to be considered in FY19' budget analysis.	\$ 429.00	1.8	\$ 772.20
5/30/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review EY's diligence questions on the variance analysis for 10 agencies understand nature of questions in support of OMB FY19 budget procedures.	\$ 585.00	0.4	\$ 234.00
5/30/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Review document prepared by OMB with explanations to variances in FY19 budget for 10.	\$ 585.00	0.9	\$ 526.50
5/30/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Santambrogio, A. Chepenik (EY) to discuss follow-up questions & next steps regarding their due diligence on FY19 budget.	\$ 585.00	1.6	\$ 936.00
5/30/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, and J. Rodriguez (OMB) to draft responses to EY's diligence inquiries on Department of State, Department of Family, Public Service Commission, Trade & Export, and Public Broadcasting Corporation.	\$ 585.00	1.9	\$ 1,111.50

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5/30/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, J. Marrero, and J. Rodriguez (OMB) to discuss EY's follow-up questions and preliminary responses from OMB.	\$ 585.00	1.9	\$ 1,111.50
5/30/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, and J. Rodriguez (OMB) to draft responses to EY's diligence inquiries on Environmental Quality Board, Office of the Governor, Infrastructure Financing, and ASSMCA (Mental Health Agency).	\$ 585.00	2.2	\$ 1,287.00
5/30/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte and J. Rodriguez (OMB) to draft responses to EY's diligence questions on Office of the Controller, Natural Environmental Resources, Natural Resources Administration and Transportation Public Works.	\$ 585.00	2.4	\$ 1,404.00
5/31/2018	Doyle, John	Managing Director (MD)	Review detailed list of FY19 budget variance questions raised by EY for purpose of providing comments to J Aponte (OMB)	\$ 585.00	0.4	\$ 234.00
5/31/2018	Doyle, John	Managing Director (MD)	Review updated draft of agency data provided under Milestone #4 personnel costs prior to submission per request of OMB	\$ 585.00	0.5	\$ 292.50
5/31/2018	Doyle, John	Managing Director (MD)	Review revised FY19 Fiscal Plan budget targets submitted by Oversight Board per request of the OMB for purpose of identifying variance concerns.	\$ 585.00	0.6	\$ 351.00
5/31/2018	Doyle, John	Managing Director (MD)	Review OMB draft responses provided by J Aponte (OMB) to respond to FY19 General budget diligence questions raised by EY.	\$ 585.00	0.9	\$ 526.50
5/31/2018	Doyle, John	Managing Director (MD)	Meeting with O. Chavez (CRRO) D Barrett (Ankura) to discuss possible methods for tracking/reporting expense measures and compliance in connection with FY19 Budget rightsizing efforts.	\$ 585.00	1.0	\$ 585.00
5/31/2018	Doyle, John	Managing Director (MD)	Call with C. Vazquez, J. Gabb (all Deloitte) to discuss OMB diligence questions from EY to form response as part of FY19 budget review.	\$ 585.00	1.0	\$ 585.00
5/31/2018	Doyle, John	Managing Director (MD)	Review OMB draft responses provided by J Aponte (OMB) to respond to FY19 Agency budget diligence questions raised by EY to provide feedback as part of the FY19 review.	\$ 585.00	1.3	\$ 760.50
5/31/2018	Doyle, John	Managing Director (MD)	Review 2nd installment OMB draft responses provided by J Aponte (OMB) to respond to FY19 Agency budget diligence questions raised by EY in conjunction with FOMB requests	\$ 585.00	1.5	\$ 877.50

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Date	Professional	Level	Description	Rate	Hours	Fees
5/31/2018	Shupe, Bryan	Manager	Call with J. Doyle, C. Vazquez, J. Gabb to discuss OMB diligence questions from EY to form response as part of FY19 budget review.	\$ 507.00	1.0	\$ 507.00
5/31/2018	Shupe, Bryan	Manager	Prepare questions related to OMB submission of responses related to PR - Joint resolution 5/29 as it related to the FY19 budget review.	\$ 507.00	2.7	\$ 1,368.90
5/31/2018	Valencia, Veronica	Senior Associate	Draft correspondence to O. Guzman (OMB) to follow-up on milestone template submission status to inquire about templates and expected timeline.	\$ 429.00	0.7	\$ 300.30
5/31/2018	Valencia, Veronica	Senior Associate	Review/Edit J. Vazquez Rivera time - February.	\$ 429.00	1.1	\$ 471.90
5/31/2018	Valencia, Veronica	Senior Associate	Review payroll master file with Milestone #4 information as provided by agency templates to analyze variances between template data vs. system data as part of analysis procedures.	\$ 429.00	1.3	\$ 557.70
5/31/2018	Valencia, Veronica	Senior Associate	Update Milestone Submission tracker to update status based on discussion with G. Delgado (OMB) for milestone completion tracking.	\$ 429.00	1.6	\$ 686.40
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, J. Rodriguez (OMB) to draft responses to EY's diligence questions related to budget reallocations and reapportionments for the Justice Department and the Legislative Assembly.	\$ 585.00	0.3	\$ 175.50
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte and J. Rodriguez (OMB) to draft responses to EY's diligence questions related to FOMB budget appropriation and emergency reserve.	\$ 585.00	0.5	\$ 292.50
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte and J. Rodriguez (OMB) to draft responses to EY's diligence questions related to budget right-sizing, Christmas bonus, independently forecasted component units, and projected capital expenditures (Capex).	\$ 585.00	0.7	\$ 409.50
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, and J. Rodriguez (OMB) to draft responses to EY's diligence questions related to the FY17 vs FY19 budget variances for Department of Natural & Environmental Resources, Office of Transformation of Human Resources and Project Martin Pena.	\$ 585.00	0.9	\$ 526.50
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte and J. Rodriguez (OMB) to draft responses to EY's diligence questions related to state revolving fund appropriation, ERS & TRS administrative expenses, Police budget, and tax incentives.	\$ 585.00	0.9	\$ 526.50

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Date	Professional	Level	Description	Rate	Hours	Fees
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte and J. Rodriguez (OMB) to draft responses to EY's diligence questions on Department of Labor, the Administration Children & Families (ADFAN) and Administration for the Development of Agriculture.	\$ 585.00	1.0	\$ 585.00
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, and J. Rodriguez (OMB) to draft responses to EY's diligence questions related to the reinvestment amounts, payroll, and utilities.	\$ 585.00	1.1	\$ 643.50
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Participate in meeting with J. Aponte, J. Rodriguez (OMB) to draft responses to EY's diligence questions related to FY17 vs FY19 budget variances for Office of Development Socio-economic & Community, and the Fiscal Agency & Financial Advisory Authority (AAFAF).	\$ 585.00	1.1	\$ 643.50
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte and J. Rodriguez (OMB) to draft responses to EY's diligence questions related to the amount of federal disaster aid included in FY19 budget, PayGo, and the 5% holdback.	\$ 585.00	1.2	\$ 702.00
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte, J. Rodriguez (OMB) to draft responses to EY's diligence questions related to FY17 vs FY19 budget variances for Medical Services Administration, authority for Public-Private Partnerships, and the Authority For The Financing Of PR Infrastructure.	\$ 585.00	1.3	\$ 760.50
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte and J. Rodriguez (OMB) to draft responses to EY's diligence questions related to FY17 vs FY19 budget variances for Environmental Quality Board, Office of the Governor, and Office of Management & Budget.	\$ 585.00	1.4	\$ 819.00
5/31/2018	Vazquez-Rivera, Jose	Managing Director (MD)	Meeting with J. Aponte and J. Rodriguez (OMB) to draft responses to EY's diligence questions on Health Insurance Administration, University of PR, Teachers Retirement System, and Employees Retirement System.	\$ 585.00	1.9	\$ 1,111.50

**Total DFAS Third Interim - FY18 and FY19 GPR Budgets** **2,360.9 \$ 1,250,930.70**

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
2/6/2018	Hurley, Timothy	Principal	Participate in meeting with F. Pena (Hacienda Director of Cash management), M. Hwang (Deloitte) regarding Treasury Training	\$ 621.00	1.1	\$ 683.10
2/7/2018	Hurley, Timothy	Principal	Create initial organization chart for the new CFO Office	\$ 621.00	1.1	\$ 683.10
2/12/2018	Harris, Andy	Principal	Analyze F. Pena's (Hacienda Director of Cash management) request on the new CFO organization, to provide T. Hurley (Deloitte) input	\$ 621.00	1.0	\$ 621.00
2/12/2018	Hurley, Timothy	Principal	Document F. Pena (Hacienda Director of Cash management) request on the CFO organization to send for feedback	\$ 621.00	0.8	\$ 496.80
2/13/2018	Young, Chris	Principal	Meet with T. Hurley, A. Vij, V. Soran (all Deloitte) to provide subject matter input in analysis of Government of Puerto Rico Fiscal Plan.	\$ 621.00	0.5	\$ 310.50
2/14/2018	Young, Chris	Principal	Meet with A. Vij, T. Hurley, H. Marquez (all Deloitte) to discuss Hacienda Secretary's request to analyze the SURI implementation plan, risks, issues, including provide input on current SURI status.	\$ 621.00	0.5	\$ 310.50
2/27/2018	Hurley, Timothy	Principal	Prepare for/participate in meeting with F. Pena (Hacienda Director of Cash Management), Chris Young (Deloitte) to discuss CFO office in the Fiscal Plan, including implementation issues.	\$ 621.00	1.4	\$ 869.40
2/27/2018	Hurley, Timothy	Principal	Research leading practices for CFO government models to identify Deloitte resources to be responsive to F. Pena (Hacienda Director of Cash Management) requests.	\$ 621.00	2.8	\$ 1,738.80
2/27/2018	Young, Chris	Principal	Participate in meeting with F. Pena (Hacienda Director of Cash Management), T. Hurley (Deloitte) to discuss CFO office in the Fiscal Plan, implementation issues.	\$ 621.00	1.0	\$ 621.00
2/28/2018	Valencia, Veronica	Senior Associate	Prepare analysis between responsibilities defined in fiscal plan published 2/12/18 to responsibilities identified by Hacienda to identify missing information/identify recommendations.	\$ 429.00	1.9	\$ 815.10
2/28/2018	Valencia, Veronica	Senior Associate	Prepare deck to outline Office of the CFO organizational structure, corresponding responsibilities to assist in building OCFO model as requested by R. Maldonado (Hacienda-Treasury).	\$ 429.00	2.8	\$ 1,201.20
2/28/2018	Valencia, Veronica	Senior Associate	Update deck to include Hacienda responsibilities as published on 2/20/18 as part of the strategic plan to identify goals in new CFO organizational structure.	\$ 429.00	1.9	\$ 815.10

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
3/5/2018	Hurley, Timothy	Principal	Discuss potential GPR OCFO structure with C. Young (Deloitte)	\$ 621.00	1.2	\$ 745.20
3/8/2018	Valencia, Veronica	Senior Associate	Perform Office of the CFO initial analysis to identify additional organizational structures for the overall OCFO reporting structure, Human Resources section	\$ 429.00	2.9	\$ 1,244.10
3/9/2018	Hurley, Timothy	Principal	Review Office of CFO maturity model to assess the appropriate model for use in Puerto Rico.	\$ 621.00	2.6	\$ 1,614.60
3/9/2018	Valencia, Veronica	Senior Associate	Perform comparison between fiscal plan, OCFO structure, structure identified by Treasury Department to identify discrepancies to consider in in OCFO plan structure.	\$ 429.00	2.8	\$ 1,201.20
3/9/2018	Valencia, Veronica	Senior Associate	Build roadmap of process to create proposed OCFO plan to include in OCFO structure, policies to present to R. Maldonado (Hacienda Secretary)	\$ 429.00	2.7	\$ 1,158.30
3/9/2018	Valencia, Veronica	Senior Associate	Analyze standard policies as outlined in financial maturity model to identify areas applicable to OCFO proposed plan to identify best practices to present to R. Maldonado (Hacienda Secretary).	\$ 429.00	2.6	\$ 1,115.40
3/9/2018	Valencia, Veronica	Senior Associate	Perform analysis to identify corresponding procedures to identified areas in outlined policies per financial maturity model to include in proposed plan for the structure of the OCFO for R. Maldonado (Hacienda-Treasury).	\$ 429.00	2.4	\$ 1,029.60
3/9/2018	Valencia, Veronica	Senior Associate	Create update report outlining progress on OCFO structure planning as well as updates on the go-live of AP portal at Hacienda for presentation to R. Maldonado (Hacienda Secretary)	\$ 429.00	1.2	\$ 514.80
3/9/2018	Young, Chris	Principal	Meet with V. Valencia, T. Hurley (both Deloitte) to develop CFO stand-up plan with maturity model for Hacienda leadership	\$ 621.00	1.0	\$ 621.00
3/10/2018	Young, Chris	Principal	Prepare analysis of revised plan, reconciliation with August 1, 2017 plan for FOMB to match goals, outcomes	\$ 621.00	1.0	\$ 621.00
3/12/2018	Valencia, Veronica	Senior Associate	Prepare agenda for call to discuss updates to Hacienda future status, office of the CFO development, milestones/achievements for tracking to include in update report to R, Maldonado (Hacienda- Secretary)	\$ 429.00	0.8	\$ 343.20
3/12/2018	Valencia, Veronica	Senior Associate	Create roadmap for Office of the CFO outlining source materials, tools to be used as well as expected outputs to present to Pena (Hacienda) for feedback.	\$ 429.00	2.8	\$ 1,201.20

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
3/12/2018	Young, Chris	Principal	Prepare CFO plan leveraging industry print for development of timeline, roadmap for presentation to F. Pena (Hacienda)	\$ 621.00	1.0	\$ 621.00
3/13/2018	Hurley, Timothy	Principal	Review of OCFO documentation to provide input to team, prior to sharing with Hacienda	\$ 621.00	1.2	\$ 745.20
3/13/2018	Valencia, Veronica	Senior Associate	Update Office of the CFO presentation to include support for summarized tables as part of report to be presented to F. Pena (Hacienda)	\$ 429.00	2.1	\$ 900.90
3/13/2018	Valencia, Veronica	Senior Associate	Draft key points related to the scope of near-term initiatives for the OCFO office to include in deck for presentation to F. Pena (Hacienda)	\$ 429.00	2.2	\$ 943.80
3/13/2018	Valencia, Veronica	Senior Associate	Participate in meeting with F. Pena (Hacienda) to discuss Office of the CFO initial structure, plan for formation, input for further customizing model for the needs of GPR.	\$ 429.00	1.6	\$ 686.40
3/13/2018	Young, Chris	Principal	Meet with V. Valencia (Deloitte) to prepare deliverable to introduce CFO stand-up options, approaches prior to meeting with F. Pena (Deloitte)	\$ 621.00	2.0	\$ 1,242.00
3/14/2018	Hurley, Timothy	Principal	Review of OCFO framework to provide input to team, prior to sharing with Hacienda	\$ 621.00	2.7	\$ 1,676.70
3/14/2018	Young, Chris	Principal	Meet with T. Hurley (Deloitte) to discuss Hacienda CFO capabilities, resourcing, requirements, deliverables	\$ 621.00	0.5	\$ 310.50
3/15/2018	Valencia, Veronica	Senior Associate	Perform analysis to identify government industry print to identify processes to include in model for Office of the CFO.	\$ 429.00	2.4	\$ 1,029.60
3/15/2018	Valencia, Veronica	Senior Associate	Perform analysis to match best practices processes to areas of focus identified in fiscal plan for office of the CFO to align best practices processes to Office of the CFO vision.	\$ 429.00	2.8	\$ 1,201.20
3/15/2018	Valencia, Veronica	Senior Associate	Prepare analysis to identify all subprocesses applicable to best practice general processes to include in structure for office of the CFO	\$ 429.00	2.6	\$ 1,115.40
3/15/2018	Young, Chris	Principal	Review CFO planning documentation to assess completeness of updates related to organizational and IT infrastructure for client status meeting	\$ 621.00	0.5	\$ 310.50
3/16/2018	Hurley, Timothy	Principal	Participate in OCFO call to discuss current strategy, including which areas to include for scope	\$ 621.00	0.8	\$ 496.80



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Date	Professional	Level	Description	Rate	Hours	Fees
3/16/2018	Valencia, Veronica	Senior Associate	Update report outlining developments in office of CFO, updates/report of progress for AP Portal to include in report to R. Maldonado (Hacienda-Treasury) for project monitoring	\$ 429.00	1.3	\$ 557.70
3/16/2018	Valencia, Veronica	Senior Associate	Participate in meeting with C. Young, T. Hurley (all Deloitte) to discuss next steps to roll-out of OCFO plan/staffing, next steps for project implementation.	\$ 429.00	0.5	\$ 214.50
3/16/2018	Valencia, Veronica	Senior Associate	Update OCFO presentation to include footnotes, index for appendix, include other examples in preparation for delivery of next version of presentation to F. Pena (Hacienda)	\$ 429.00	2.3	\$ 986.70
3/19/2018	Valencia, Veronica	Senior Associate	Update OCFO deck to include future state organizational charts for the Office of the CFO for guidance to present to F. Pena (Hacienda).	\$ 429.00	2.6	\$ 1,115.40
3/19/2018	Valencia, Veronica	Senior Associate	Update OCFO deck to include reference information for identification of sources for tracing creation/development of proposed OCFO structure.	\$ 429.00	1.8	\$ 772.20
3/21/2018	Hurley, Timothy	Principal	Participate in meeting to provide input on the OCFO strategy with T. Grams, J. Goodwin, M. Quails (all Deloitte)	\$ 621.00	1.3	\$ 807.30
3/22/2018	Hurley, Timothy	Principal	Meeting regarding the organizational structure and responsibilities and division of duties within the OCFO organization.	\$ 621.00	1.5	\$ 931.50
3/23/2018	Hurley, Timothy	Principal	Respond to F. Pena (Director of Cash Management) regarding request for an analysis of PREPA	\$ 621.00	0.7	\$ 434.70
3/27/2018	Young, Chris	Principal	Review of CFO kickoff materials, Deloitte tools to be used to structure CFO stand up in GPR	\$ 621.00	1.5	\$ 931.50
3/28/2018	Faustinelli, Mariana	Senior Manager	Meeting with T. Hurley, C. Young, J. Goodwin, T. Grams (Deloitte) to discuss the latest fiscal plan, the strategic reform objectives of Puerto Rico, responsibilities to be assigned to the Office of the Chief Financial Officer (OCFO).	\$ 546.00	1.5	\$ 819.00
3/28/2018	Faustinelli, Mariana	Senior Manager	Meeting with T. Hurley, C. Young, J. Goodwin, T. Grams (Deloitte) to discuss the project structure, schedule, policies, procedures, compliance, confidentiality measures.	\$ 546.00	1.0	\$ 546.00
3/28/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley, C. Young, T. Grams, M. Faustinelli (Deloitte) to discuss the latest fiscal plan, the strategic reform objectives of Puerto Rico, responsibilities to be assigned to the Office of the Chief Financial Officer (OCFO).	\$ 621.00	1.5	\$ 931.50



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Date	Professional	Level	Description	Rate	Hours	Fees
3/28/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley, C. Young, T. Grams, M. Faustinelli (Deloitte) to discuss the project structure, schedule, policies, procedures, compliance, confidentiality measures.	\$ 621.00	1.0	\$ 621.00
3/28/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley, C. Young, T. Grams. Pearson, (Deloitte) to develop initial roadmap for Organization design, considering priority areas, functional areas for meeting with F. Pena (Hacienda).	\$ 621.00	1.9	\$ 1,179.90
3/28/2018	Grams, Todd	Managing Director (MD)	Meeting with T. Hurley, C. Young, J. Goodwin, M. Faustinelli (Deloitte) to discuss the latest fiscal plan, the strategic reform objectives of Puerto Rico, responsibilities to be assigned to the Office of the Chief Financial Officer (OCFO).	\$ 585.00	1.5	\$ 877.50
3/28/2018	Grams, Todd	Managing Director (MD)	Meeting with T. Hurley, C. Young, J. Goodwin, M. Faustinelli (Deloitte) to discuss the project structure, schedule, policies, procedures, compliance, confidentiality measures.	\$ 585.00	1.0	\$ 585.00
3/28/2018	Grams, Todd	Managing Director (MD)	Meeting with T. Hurley, C. Young, J. Goodwin, L. Pearson (Deloitte) to develop initial roadmap for Organization design, considering priority areas, functional areas for meeting with F. Pena (Hacienda).	\$ 585.00	1.9	\$ 1,111.50
3/28/2018	Hurley, Timothy	Principal	Prepare response to F. Pena (Hacienda Assistant Secretary) regarding the treatment of CapEx break of budget.	\$ 621.00	1.2	\$ 745.20
3/28/2018	Young, Chris	Principal	Develop Puerto Rico CFO plan/strategy, factoring in Deloitte CFO resources	\$ 621.00	2.8	\$ 1,738.80
3/28/2018	Young, Chris	Principal	Prepare analysis outlining approach to build out core CFO areas such as accounts payable, reporting, treasury	\$ 621.00	2.2	\$ 1,366.20
3/29/2018	Hurley, Timothy	Principal	Set up initial meeting to kick-off discussions between the Deloitte Office of CFO (OCFO) team with F. Pena (Assist. Secretary) to develop plan for establishment of the OCFO.	\$ 621.00	0.2	\$ 124.20
3/29/2018	Hurley, Timothy	Principal	Call with the Deloitte Office of CFO Team to develop and initial plan for establishment of Office of CFO within the Government of Puerto Rico.	\$ 621.00	0.7	\$ 434.70
3/29/2018	Young, Chris	Principal	Prepare notes of action steps and follow up items from kickoff meeting for Hacienda startup of CFO project.	\$ 621.00	1.0	\$ 621.00
4/2/2018	Goodwin, Jeff	Partner	Meeting with V. Soran (Deloitte) to discuss linkages between the Office of the CFO (OCFO) project including the PeopleSoft ERP, status of the PS implementation.	\$ 621.00	0.9	\$ 558.90

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Date	Professional	Level	Description	Rate	Hours	Fees
4/2/2018	Goodwin, Jeff	Partner	Review materials related to the Office of the CFO (OCFO) including the new Fiscal Plan, Governor's letter, related documentation for implementation planning.	\$ 621.00	1.8	\$ 1,117.80
4/2/2018	Goodwin, Jeff	Partner	Meeting with T. Grams, M. Quails, L. Pearson, V. Valencia (Deloitte) to review the draft OCFO Roadmap Kickoff version 3 presentation in preparation for kickoff meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.9	\$ 558.90
4/2/2018	Goodwin, Jeff	Partner	Meeting with V. Soran, M. Quails, L. Pearson, V. Valencia (Deloitte) to review Accounting Processes for ERP and Sourcing to understand the current controls situation in preparation for kickoff meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	1.0	\$ 621.00
4/2/2018	Goodwin, Jeff	Partner	Meeting with M. Quails, V. Valencia (Deloitte) to update draft Office of the CFO (OCFO) Roadmap Kickoff version 3 presentation in preparation for meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	1.9	\$ 1,179.90
4/2/2018	Hurley, Timothy	Principal	Meeting with F. Pena (Assistant Secretary) to discuss status of the Office of CFO (OCFO) to discuss the organization structure of the Treasury Single Accounts (TSA).	\$ 621.00	1.3	\$ 807.30
4/2/2018	Pearson, Libby	Manager	Prepare comparative analysis of GASBS-09 to apply standards in cash flow reporting to the cash flow objectives in the fiscal plan, in support of anticipated meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.8	\$ 405.60
4/2/2018	Pearson, Libby	Manager	Prepare comparative analysis of Industry Prints for other states using PeopleSoft to pull in insights for processes needed in Puerto Rico OCFO, in support of anticipated meeting with F. Pena (PR - Asst Secretary of Treasury).	\$ 507.00	1.0	\$ 507.00
4/2/2018	Pearson, Libby	Manager	Update presentation for meeting with F. Pena (Asst Secretary of Treasury) based on feedback received from by J. Goodwin (Deloitte).	\$ 507.00	1.8	\$ 912.60
4/2/2018	Pearson, Libby	Manager	Meeting with T. Grams, J. Goodwin, M. Quails, V. Valencia (Deloitte) to review the draft OCFO Roadmap Kickoff version 3 presentation in preparation for kickoff meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.0	\$ 507.00
4/2/2018	Pearson, Libby	Manager	Update presentation for anticipated 4/3 meeting with F. Pena (Asst Secretary of Treasury) by revising timeline, rearranging slides, and documenting next steps.	\$ 507.00	0.9	\$ 456.30

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Date	Professional	Level	Description	Rate	Hours	Fees
4/2/2018	Pearson, Libby	Manager	Meeting with T. Hurley, J. Goodwin, L. Pearson to review existing gaps in potential OCFO areas of responsibility in preparation for meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.2	\$ 101.40
4/2/2018	Quails, Mike	Manager	Meeting with V. Valencia, Y. Badr, J. Goodwin, T. Grams, L. Pearson (Deloitte) to review the Draft OCFO Roadmap Version 3 presentation in preparation for work stream kickoff meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.1	\$ 557.70
4/2/2018	Quails, Mike	Manager	Prepare analysis comparing the 2018 New Fiscal Plan for Puerto Rico to the Draft OCFO Roadmap Version 3 presentation to ensure completeness in preparation for kickoff meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	2.2	\$ 1,115.40
4/2/2018	Quails, Mike	Manager	Participate in working session with V. Valencia, J. Goodwin (Deloitte) to update Draft OCFO Roadmap presentation Version 3 outline in preparation for kickoff meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	2.7	\$ 1,368.90
4/2/2018	Quails, Mike	Manager	Meeting with R. Guerra (PR - Asst Secretary of Central Accounting) (GPR) V. Soran, V. Valencia, J. Goodwin, L. Pearson (Deloitte) to review Accounting Processes for Sourcing to understand the current controls situation in support of F. Pena (Treasury).	\$ 507.00	1.0	\$ 507.00
4/2/2018	Quails, Mike	Manager	Prepare email communication to team with Draft OCFO Roadmap presentation updates indicating the changes made to prepare the team for the OCFO work stream in support of F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.3	\$ 152.10
4/2/2018	Quails, Mike	Manager	Participate in working session with L. Pearson, J. Goodwin (Deloitte) to update Draft OCFO Roadmap presentation Version 4 Approach Methodology, Functional Mapping sections in preparation for meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.7	\$ 861.90
4/2/2018	Quails, Mike	Manager	Meeting with T. Hurley, J. Goodwin, L. Pearson to review existing gaps in potential OCFO areas of responsibility in preparation for meeting with F. Pena (PR - Asst Secretary of Treasury).	\$ 507.00	0.3	\$ 152.10

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Date	Professional	Level	Description	Rate	Hours	Fees
4/2/2018	Valencia, Veronica	Senior Associate	Participate in meeting with M. Quails, Y. Badr, J. Goodwin, T. Grams, L. Pearson (all Deloitte) to review the Draft OCFO Roadmap Kickoff version 3 presentation in preparation for kickoff meeting with F. Pena (PR - Asst. Secretary of Treasury Area) (role: provide background on initial plan development)	\$ 429.00	0.9	\$ 386.10
4/2/2018	Valencia, Veronica	Senior Associate	Participate in meeting with R. Guerra (PR - Asst. Secretary of Central Accounting) (GPR) V. Soran, M. Quails, J. Goodwin, L. Pearson (all Deloitte) to review Accounting Processes for Sourcing to understand the current controls situation in preparation for kickoff meeting with F. Pena (PR - Asst. Secretary of Treasury Area).	\$ 429.00	1.0	\$ 429.00
4/2/2018	Valencia, Veronica	Senior Associate	Participate in meeting with M. Quails, J. Goodwin (all Deloitte) to update Draft OCFO Roadmap Kickoff presentation to include a defined roadmap in preparation for meeting with F. Pena (PR - Asst. Secretary of Treasury).	\$ 429.00	1.9	\$ 815.10
4/2/2018	Valencia, Veronica	Senior Associate	Draft agenda for meeting with team leads to discuss updates to the OCFO roadmap for milestone planning/identification.	\$ 429.00	1.4	\$ 600.60
4/3/2018	Goodwin, Jeff	Partner	Meeting with M. Quails, L. Pearson (Deloitte) to update draft the Office of the CFO (OCFO) roadmap presentation to develop gaps/related questions for review with F. Pena (Asst Secretary of Treasury).	\$ 621.00	2.8	\$ 1,738.80
4/3/2018	Goodwin, Jeff	Partner	Develop questions to highlight considerations regarding comparative analysis of the 2018 New Fiscal Plan for Puerto Rico structural reforms to government Agencies/Initiatives sections to highlight gap/inconsistencies prior to meeting with F. Pena.	\$ 621.00	0.9	\$ 558.90
4/3/2018	Goodwin, Jeff	Partner	Meeting with M. Quails, L. Pearson (Deloitte) to review draft of initial organizational structure outline to highlight the Office of the CFO (OCFO) alternatives for review by F. Pena (Asst Secretary of Treasury).	\$ 621.00	1.7	\$ 1,055.70
4/3/2018	Goodwin, Jeff	Partner	Review next steps activities for inclusion in the draft the Office of the CFO (OCFO) Roadmap presentation to inform F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.2	\$ 124.20

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4/3/2018	Goodwin, Jeff	Partner	Prepare analysis on vision for overall effort and timeline of milestones for establishing the Office of the CFO (OCFO) for inclusion in the OCFO roadmap presentation to inform F. Pena (Asst Secretary of Treasury)	\$ 621.00	0.2	\$ 124.20
4/3/2018	Goodwin, Jeff	Partner	Meeting with F. Pena (Asst Secretary of Treasury) T. Hurley, M. Quails, L. Pearson (Deloitte) to review the Office of the CFO (OCFO) roadmap presentation kicking off the OCFO work stream.	\$ 621.00	1.9	\$ 1,179.90
4/3/2018	Hurley, Timothy	Principal	Participate in portion of meeting with F. Pena (Asst Secretary of Treasury) J. Goodwin, M. Quails, L. Pearson (all Deloitte) to review the Office of the CFO (OCFO) roadmap presentation kicking off the OCFO work stream.	\$ 621.00	1.6	\$ 993.60
4/3/2018	Pearson, Libby	Manager	Prepare analysis comparing Letter to Governor Regarding Changes to Fiscal Plan to identify consistency/gaps to the 2018 New Fiscal Plan for Puerto Rico for review with F. Pena (PR - Asst Secretary of Treasury).	\$ 507.00	1.1	\$ 557.70
4/3/2018	Pearson, Libby	Manager	Prepare analysis comparing the 2018 New Fiscal Plan for Puerto Rico, Proposed Organizational Structure section to the Structural Reform section to highlight gap/inconsistencies in order to update Draft OCFO Roadmap presentation in support of F. Pena (Asst Secretary of Treasury)	\$ 507.00	1.9	\$ 963.30
4/3/2018	Pearson, Libby	Manager	Prepare analysis on timelines/ milestones for establishing the Office of the CFO (OCFO) for inclusion in the OCFO Roadmap presentation to inform F. Pena (Asst Secretary of Treasury)	\$ 507.00	0.3	\$ 152.10
4/3/2018	Pearson, Libby	Manager	Participate in final review session of OCFO Roadmap presentation with T. Hurley, J. Goodwin, and L. Pearson in preparation for meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.8	\$ 405.60
4/3/2018	Pearson, Libby	Manager	Participate in meeting with F. Pena (Asst Secretary of Treasury), M. Quails, T. Hurley, J. Goodwin, L. Pearson (all Deloitte) to kick off OCFO project in order to set scope and timeline for OCFO project.	\$ 507.00	1.9	\$ 963.30
4/3/2018	Quails, Mike	Manager	Develop Next Steps listing for inclusion in the Draft OCFO Roadmap presentation to inform F. Pena (PR - Asst Secretary of Treasury).	\$ 507.00	0.5	\$ 253.50

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
4/3/2018	Quails, Mike	Manager	Prepare timeline for milestones for establishing the Office of the CFO for inclusion in the OCFO Roadmap presentation to inform F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.4	\$ 202.80
4/3/2018	Quails, Mike	Manager	Prepare comparative analysis outlining the Letter to Governor Regarding Changes to Fiscal Plan Dated:3/28/18 to identify consistency/gaps to the 2018 New Fiscal Plan for Puerto Rico for review with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.4	\$ 709.80
4/3/2018	Quails, Mike	Manager	Prepare comparative analysis outlining the 2018 New Fiscal Plan for Puerto Rico, Proposed Organizational Structure section to the Structural Reform section to highlight gap/inconsistencies in order to update Draft OCFO Roadmap presentation.	\$ 507.00	0.9	\$ 456.30
4/3/2018	Quails, Mike	Manager	Prepare comparative analysis outlining the 2018 New Fiscal Plan for Puerto Rico, Structural Reforms section to Key Government Agencies/Initiatives section to highlight gap/inconsistencies in order to update draft Office of the CFO (OCFO) roadmap presentation.	\$ 507.00	0.8	\$ 405.60
4/3/2018	Quails, Mike	Manager	Prepare comparative analysis outlining the 2018 New Fiscal Plan for Puerto Rico, Structural Reforms to Key Government Agencies/Initiatives sections to highlight gap/inconsistencies in order to update Draft OCFO Roadmap presentation.	\$ 507.00	0.6	\$ 304.20
4/3/2018	Quails, Mike	Manager	Draft initial organizational structure outline to highlight Office of the CFO (OCFO) structure options for review by F. Pena (Asst Secretary of Treasury ).	\$ 507.00	1.7	\$ 861.90
4/3/2018	Quails, Mike	Manager	Meeting with L. Pearson, J. Goodwin (Deloitte) to update Draft OCFO Roadmap presentation to develop gaps/related questions for review with F. Pena (PR - Asst Secretary of Treasury).	\$ 507.00	2.8	\$ 1,419.60
4/3/2018	Quails, Mike	Manager	Participate in final review session of OCFO Roadmap presentation with T. Hurley, J. Goodwin, and L. Pearson (Deloitte) in preparation for meeting with F. Pena (PR - Asst Secretary of Treasury)	\$ 507.00	0.8	\$ 405.60
4/3/2018	Quails, Mike	Manager	Meeting with F. Pena (Asst Secretary of Treasury) J. Goodwin, L. Pearson, T. Hurley (Deloitte) to review OCFO Roadmap presentation kicking off the OCFO work stream.	\$ 507.00	1.9	\$ 963.30

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Date	Professional	Level	Description	Rate	Hours	Fees
4/4/2018	Faustinelli, Mariana	Senior Manager	Meeting with J. Goodwin, L. Pearson, M. Quails, T. Hurley (Deloitte) to review the project plan draft, assess resource needs, set up key stakeholders meetings to support the development of the OCFO.	\$ 546.00	0.4	\$ 218.40
4/4/2018	Goodwin, Jeff	Partner	Meeting with V. Soran (Deloitte) to assess processes and functions that are in scope for legacy organizations and the new OCFO as they relate to the PeopleSoft work stream.	\$ 621.00	0.6	\$ 372.60
4/4/2018	Goodwin, Jeff	Partner	Meeting with L. Pearson (Deloitte) to discuss action items from meeting with F. Pena (Asst Secretary of Treasury) regarding the Office of the CFO (OCFO) including the impact on the roadmap and timeline.	\$ 621.00	1.3	\$ 807.30
4/4/2018	Goodwin, Jeff	Partner	Prepare analysis on upcoming milestones and considerations regarding the timeline for the roadmap for standing up the Office of the CFO (OCFO).	\$ 621.00	0.8	\$ 496.80
4/4/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley (Deloitte) to discuss the project scope and approach and related milestones pertinent to the Office of the CFO (OCFO).	\$ 621.00	1.4	\$ 869.40
4/4/2018	Goodwin, Jeff	Partner	Meeting with M. Quails (Deloitte) to discuss the Office of the CFO (OCFO) milestones, requirements, vision for roadmap for standing up the OCFO.	\$ 621.00	1.2	\$ 745.20
4/4/2018	Pearson, Libby	Manager	Prepare comparative analysis of PeopleSoft kickoff presentation to assess impacts on OCFO organizational structure/ short-term, long-term, interim processes.	\$ 507.00	1.9	\$ 963.30
4/4/2018	Pearson, Libby	Manager	Meeting with V. Soran (Deloitte) to review current state Industry Print selections made for the PeopleSoft system in order to assess impacts on OCFO organizational structure.	\$ 507.00	0.3	\$ 152.10
4/4/2018	Pearson, Libby	Manager	Prepare project plan outlining key milestones, activities, risks, dependencies for standing up the Office of the CFO (OCFO).	\$ 507.00	1.1	\$ 557.70
4/4/2018	Pearson, Libby	Manager	Meeting with M. Quails, T. Hurley, J. Goodwin, M. Faustinelli, L. Pearson (Deloitte) to discuss plan for first two weeks project (key points of contact, meeting of cadence, information needs) and resource needs.	\$ 507.00	0.3	\$ 152.10
4/4/2018	Pearson, Libby	Manager	Update high-level CFO organizational design based on F. Pena (Asst Secretary of Treasury) feedback from meeting, FOMB documentation, and Industry Print	\$ 507.00	1.4	\$ 709.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/4/2018	Pearson, Libby	Manager	Prepare comparative analysis outlining best practices for public sector OCFO functions per F. Pena's (Asst Secretary of Treasury) request.	\$ 507.00	1.8	\$ 912.60
4/4/2018	Quails, Mike	Manager	Participate in working session with B. Shupe (Deloitte) to build parameterized Dashboards for budgeting data (Sabana) analysis to support OMB agency level reporting.	\$ 507.00	2.1	\$ 1,064.70
4/4/2018	Quails, Mike	Manager	Participate in working session with B. Shupe (Deloitte) to build statistics within Agency, Concept, Object level Dashboards for budgeting data (Sabana) analysis to support OMB agency level reporting.	\$ 507.00	1.8	\$ 912.60
4/4/2018	Quails, Mike	Manager	Participate in meeting with V. Soran (Deloitte) to review current state Industry Print selections made for the PeopleSoft system in order to assess impacts on OCFO organizational structure.	\$ 507.00	0.4	\$ 202.80
4/4/2018	Quails, Mike	Manager	Participate in team meeting with J. Goodwin, L. Pearson, M. Faustinelli, T. Grams, T. Hurley (Deloitte) to review the project plan draft, discuss resource needs, set up stakeholders meetings to support the development of the OCFO.	\$ 507.00	0.4	\$ 202.80
4/4/2018	Quails, Mike	Manager	Update of notes from meeting with F. Pena (Asst Secretary of Treasury) to include additional facts to inform OCFO work stream.	\$ 507.00	0.4	\$ 202.80
4/4/2018	Quails, Mike	Manager	Develop functional Best Practices listing for Public Sector Treasury Agency per F. Pena (Asst Secretary of Treasury) request to inform the development of the OCFO.	\$ 507.00	1.6	\$ 811.20
4/4/2018	Quails, Mike	Manager	Draft Treasury Agency organizational structure based on FOMB guidance, Industry Print, F. Pena's (Asst Secretary of Treasury) guidance to inform the development of the OCFO.	\$ 507.00	0.7	\$ 354.90
4/5/2018	Faustinelli, Mariana	Senior Manager	Meeting with L. Pearson, J. Goodwin, M. Faustinelli (all Deloitte) to discuss upcoming status report required for R. Maldonado (PR - Secretary of Treasury).	\$ 546.00	0.2	\$ 109.20
4/5/2018	Faustinelli, Mariana	Senior Manager	Meeting with J. Goodwin, T. Grams (Deloitte) to review the project plan draft, discuss resource needs for 4/9/18 week, determine key stakeholders meetings to support the development of the OCFO.	\$ 546.00	0.5	\$ 273.00



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Date	Professional	Level	Description	Rate	Hours	Fees
4/5/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley, K. Chambers, V. Soran, M. Quails, L. Pearson, J. Gonzalez (Deloitte) to discuss current state of procurement reform/ ERP in order to build current state understanding into interview guides for following week.	\$ 621.00	1.1	\$ 683.10
4/5/2018	Goodwin, Jeff	Partner	Meeting with M. Faustinelli, M. Quails, L. Pearson (Deloitte) to discuss upcoming status report required for R. Maldonado (Secretary of Treasury).	\$ 621.00	0.2	\$ 124.20
4/5/2018	Goodwin, Jeff	Partner	Build initial roadmap overview document detailing activities and timeline considerations for standing up the Office of the CFO (OCFO).	\$ 621.00	1.2	\$ 745.20
4/5/2018	Goodwin, Jeff	Partner	Develop high level mapping of functional areas considering existing organizational structure and leadership for purposes of discussion with stakeholder meetings regarding the Office of the CFO (OCFO).	\$ 621.00	1.6	\$ 993.60
4/5/2018	Hurley, Timothy	Principal	Attended Status meeting with J. Goodwin (Deloitte) re: OCFO and initial steps on accounts reconciliation	\$ 621.00	1.1	\$ 683.10
4/5/2018	Hurley, Timothy	Principal	Met with O. Marrero (Director of Accounting) to discuss potential roll out of OCFO and understand Impact on Hacienda accounting	\$ 621.00	1.4	\$ 869.40
4/5/2018	Pearson, Libby	Manager	Meet with M. Quails, T. Hurley, J. Goodwin, L. Pearson, K. Chambers, V. Soren, J. Gonzalez (Deloitte) to discuss current state of procurement reform and ERP in order to build current state understanding into interview guides for following week.	\$ 507.00	1.1	\$ 557.70
4/5/2018	Pearson, Libby	Manager	Meeting with M. Quails, J. Goodwin, M. Faustinelli (Deloitte) to discuss upcoming status report required for R. Maldonado.	\$ 507.00	0.3	\$ 152.10
4/5/2018	Pearson, Libby	Manager	Prepare analysis outlining OMB functions to Industry Print functions to create common framework for transitioning to the Office of the CFO (OCFO).	\$ 507.00	1.6	\$ 811.20
4/5/2018	Pearson, Libby	Manager	Prepare weekly status update outlining achievements, risks, next steps, milestones for the Office of the CFO (OCFO) due to R. Maldonado (Secretary of Treasury).	\$ 507.00	1.2	\$ 608.40
4/5/2018	Quails, Mike	Manager	Participate in working session with B. Shupe (Deloitte) to build Dashboard Component segment template for budgeting data (Sabana) analysis to support OMB budget analysis.	\$ 507.00	1.2	\$ 608.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/5/2018	Quails, Mike	Manager	Meet with T. Hurley, J. Goodwin, L. Pearson, K. Chambers, V. Soren, J. Gonzalez (Deloitte) to discuss current state of procurement reform, including PeopleSoft procurement module status in order to inform interviews required to developed the OCFO.	\$ 507.00	1.0	\$ 507.00
4/5/2018	Quails, Mike	Manager	Meeting with L. Pearson, J. Goodwin, M. Faustinelli (Deloitte) to discuss upcoming status report required for R. Maldonado (PR - Secretary of Treasury).	\$ 507.00	0.2	\$ 101.40
4/5/2018	Quails, Mike	Manager	Updated functional Best Practices listing for Public Sector Treasury Agency per F. Pena (Asst Secretary of Treasury) request to inform the development of the OCFO.	\$ 507.00	1.2	\$ 608.40
4/5/2018	Valencia, Veronica	Senior Associate	Draft correspondence to OCFO team with project specific information in connection with proper recording of time/ budget to actual tracking.	\$ 429.00	0.7	\$ 300.30
4/6/2018	Faustinelli, Mariana	Senior Manager	Meet with L. Pearson, J. Goodwin, M. Quails (Deloitte) to discuss the updated fiscal plan, review the project plan draft for 4/9 week, assess resource needs for 4/9/18 week, stakeholders meetings to support the development of the OCFO.	\$ 546.00	0.5	\$ 273.00
4/6/2018	Goodwin, Jeff	Partner	Meeting with T. Grams (Deloitte) to discuss project accomplishments/ client interactions this week and the project plan and expected outcomes for next week.	\$ 621.00	0.8	\$ 496.80
4/6/2018	Goodwin, Jeff	Partner	Review fiscal plan including revisions published on 4/5/2018 to identify elements for consideration when standing up the Office of the CFO (OCFO).	\$ 621.00	0.7	\$ 434.70
4/6/2018	Pearson, Libby	Manager	Participate in meeting with M. Quails, J. Goodwin, M. Faustinelli. T. Grams (all Deloitte) to discuss newly released fiscal plan.	\$ 507.00	0.7	\$ 354.90
4/6/2018	Pearson, Libby	Manager	Prepare presentation based on updated fiscal plan and draft the Office of the CFO (OCFO) structure for week 2 stakeholder interviews with treasury.	\$ 507.00	2.0	\$ 1,014.00
4/6/2018	Quails, Mike	Manager	Participate in team meeting with J. Goodwin, L. Pearson, M. Faustinelli, T. Grams (all Deloitte) to develop/prioritize additional next steps the for project plan to support the development of the OCFO.	\$ 507.00	0.5	\$ 253.50
4/6/2018	Quails, Mike	Manager	Review the Fiscal Plan releases 4/5/18 for relevant updates to the Office of the CFO (OCFO) to support the development of the OCFO.	\$ 507.00	1.1	\$ 557.70

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Date	Professional	Level	Description	Rate	Hours	Fees
4/6/2018	Valencia, Veronica	Senior Associate	Draft report outlining updates to AP web capture waves, OCFO initial roadmap to present to R. Maldonado (Hacienda-Secretary)	\$ 429.00	1.6	\$ 686.40
4/8/2018	Pearson, Libby	Manager	Update current draft organizational chart for Office of the CFO (OCFO) functions based on latest fiscal plan, in preparation for weekly status meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.3	\$ 152.10
4/8/2018	Pearson, Libby	Manager	Prepare analysis outlining Office of the CFO (OCFO) functions that will be supported by future state PeopleSoft modules to guide stakeholder interviews in defining processes under the Office of the CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
4/8/2018	Pearson, Libby	Manager	Prepare interview guide providing including standard background questions for interviewees, to structure discussion on process changes during the upcoming stakeholder interviews.	\$ 507.00	0.6	\$ 304.20
4/9/2018	Badr, Yasmin	Associate	Draft Level III processes for the Accounting/Financial Reporting functional area to support the development of the Office of the CFO (OCFO).	\$ 366.00	1.9	\$ 695.40
4/9/2018	Badr, Yasmin	Associate	Draft Level III processes for the Financial IT Services functional area to support the development of the Office of the CFO (OCFO).	\$ 366.00	1.9	\$ 695.40
4/9/2018	Badr, Yasmin	Associate	Draft Level III processes for the Tax Policy/Economic Analysis functional area to support the development of the Office of the CFO (OCFO).	\$ 366.00	1.8	\$ 658.80
4/9/2018	Badr, Yasmin	Associate	Develop presentation outlining Level III functions for the Finance/Accounting, Finance IT, Tax Policy/Economic Analysis to inform the Office of the CFO (OCFO) roadmap.	\$ 366.00	2.6	\$ 951.60
4/9/2018	Faustinelli, Mariana	Senior Manager	Review first draft of Level III processes for the Accounting/Financial Reporting functional area to identify gaps, missing processes performed by Hacienda.	\$ 546.00	1.5	\$ 819.00
4/9/2018	Faustinelli, Mariana	Senior Manager	Review first draft of Level III processes for the Treasury/Financial Controls functional area to identify gaps, missing processes currently performed by Hacienda.	\$ 546.00	1.6	\$ 873.60
4/9/2018	Faustinelli, Mariana	Senior Manager	Review first draft of Level III processes for the Budgeting/Financial Planning functional to provide feedback on recommended processes to include based on the defined functional area.	\$ 546.00	2.3	\$ 1,255.80

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4/9/2018	Faustinelli, Mariana	Senior Manager	Review first draft of Level III processes for the Financial IT functional area for use in stakeholder discussions to obtain client feedback on identified processes.	\$ 546.00	2.6	\$ 1,419.60
4/9/2018	Faustinelli, Mariana	Senior Manager	Provide team feedback to update presentation for meeting with F. Pena (Asst Secretary of Treasury) regarding Level III processes for Accounting/Financial Reporting, Budgeting/Financial Planning, Finance IT, Treasury/Financial Controls.	\$ 546.00	0.4	\$ 218.40
4/9/2018	Faustinelli, Mariana	Senior Manager	Meeting with T. Hurley, T. Grams, M. Quails, L. Pearson (all Deloitte) to capture feedback on draft presentation for development of the Office of the CFO (OCFO) to be presented to stakeholders.	\$ 546.00	0.5	\$ 273.00
4/9/2018	Faustinelli, Mariana	Senior Manager	Meeting with T. Hurley, T. Grams, M. Quails (all Deloitte) to review the stakeholder presentation in preparation for stakeholder meetings in support of the development of the Office of the CFO (OCFO).	\$ 546.00	0.5	\$ 273.00
4/9/2018	Faustinelli, Mariana	Senior Manager	Prepare analysis comparing Industry Print processes with the Risk/ Controls Knowledge database (RACK) to update the Level III processes for the functional areas of the Office of the CFO (OCFO).	\$ 546.00	0.5	\$ 273.00
4/9/2018	Goodwin, Jeff	Partner	Participate in meeting with F. Pena (Asst Secretary of Treasury), T. Hurley, T. Grams (both Deloitte) for weekly check-in status update regarding the Office of the CFO (OCFO) Program.	\$ 621.00	0.5	\$ 310.50
4/9/2018	Goodwin, Jeff	Partner	Develop milestone plan for the Office of the CFO (OCFO) roadmap to be discussed with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.1	\$ 62.10
4/9/2018	Grams, Todd	Managing Director (MD)	Participate in meeting with F. Pena (Asst Secretary of Treasury), T. Hurley, J. Goodwin (both Deloitte) for weekly check-in status update regarding the Office of the CFO (OCFO) Program.	\$ 585.00	0.5	\$ 292.50
4/9/2018	Grams, Todd	Managing Director (MD)	Review draft process outline for Integrity/Continuous Improvement functional area, Level III processes, provided by M. Quails (Deloitte) to facilitate stakeholder discussion, in support of the Office of the CFO (OCFO).	\$ 585.00	0.5	\$ 292.50
4/9/2018	Grams, Todd	Managing Director (MD)	Participate in meeting with T. Hurley, M. Faustinelli, M. Quails (all Deloitte) to review the stakeholder presentation in preparation for stakeholder meetings in support of the development of the Office of the CFO (OCFO).	\$ 585.00	0.5	\$ 292.50

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4/9/2018	Grams, Todd	Managing Director (MD)	Participate in meeting with T. Hurley, M. Faustinelli, M. Quails, L. Pearson (all Deloitte) to capture feedback on draft presentation for development of the Office of the CFO (OCFO) to be presented to stakeholders.	\$ 585.00	0.5	\$ 292.50
4/9/2018	Hurley, Timothy	Principal	Meeting with T. Hurley, T. Grams, J. Goodwin, M. Faustinelli, L. Pearson (Deloitte) to capture feedback on draft presentation for development of the Office of the CFO (OCFO) to be presented to stakeholder.	\$ 621.00	0.5	\$ 310.50
4/9/2018	Pearson, Libby	Manager	Prepare comparative analysis of OMB functions to Industry Print functions to create a framework for the development of the future-state Office of the CFO (OCFO) processes.	\$ 507.00	1.9	\$ 963.30
4/9/2018	Pearson, Libby	Manager	Prepare comparative analysis of AAFAF functions to Industry Print functions to inform the development of future state processes for the Office of the CFO (OCFO).	\$ 507.00	0.5	\$ 253.50
4/9/2018	Pearson, Libby	Manager	Prepare analysis comparing the Treasury deposit functions to Industry Print functions to inform future state process development, in support of the Office of the CFO (OCFO).	\$ 507.00	0.5	\$ 253.50
4/9/2018	Pearson, Libby	Manager	Meeting with T. Hurley, T. Grams, M. Faustinelli, M. Quails (Deloitte) to capture feedback on draft presentation for development of the Office of the CFO (OCFO) to be presented to stakeholders.	\$ 507.00	0.5	\$ 253.50
4/9/2018	Quails, Mike	Manager	Prepare analysis on New Fiscal Plan for scope, areas of responsibility, functional differences as compared to the previous Fiscal Plan draft to inform the planning for the Office of the CFO (OCFO).	\$ 507.00	1.1	\$ 557.70
4/9/2018	Quails, Mike	Manager	Draft process outline for Treasury/Financial Controls functional area, Level III processes, to facilitate stakeholder discussion, in support of the Office of the CFO (OCFO).	\$ 507.00	2.1	\$ 1,064.70
4/9/2018	Quails, Mike	Manager	Draft process outline for Budget/Financial Planning functional area, Level III processes, to facilitate stakeholder discussion, in support of the Office of the CFO (OCFO).	\$ 507.00	2.4	\$ 1,216.80
4/9/2018	Quails, Mike	Manager	Draft process outline for Integrity/Continuous Improvement functional area, Level III processes, to facilitate stakeholder discussion, in support of the Office of the CFO (OCFO).	\$ 507.00	1.8	\$ 912.60

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4/9/2018	Quails, Mike	Manager	Draft process summary for Central Financial Management Level II cross functional processes, to facilitate organizational structure discussions, in support of the Office of the CFO (OCFO).	\$ 507.00	2.1	\$ 1,064.70
4/9/2018	Quails, Mike	Manager	Draft initial focus area summary, based on Fiscal Plan 'Proposed Organizational Structure', to facilitate organizational process leadership discussions, in support of the Office of the CFO (OCFO).	\$ 507.00	0.3	\$ 152.10
4/9/2018	Quails, Mike	Manager	Participate in team meeting with T. Hurley, T. Grams, M. Faustinelli, L. Pearson (all Deloitte) to capture feedback on draft presentation for development of the Office of the CFO (OCFO) to be presented to stakeholders.	\$ 507.00	0.5	\$ 253.50
4/9/2018	Quails, Mike	Manager	Participate in meeting with T. Hurley, T. Grams, M. Faustinelli (all Deloitte) to review the stakeholder presentation in preparation for stakeholder meetings in support of the development of the Office of the CFO (OCFO).	\$ 507.00	0.5	\$ 253.50
4/10/2018	Badr, Yasmin	Associate	Prepare analysis on Level IV processes for Finance/Accounting using PeopleSoft, municipal, state Industry Prints to inform PR future-state processes of the Office of the CFO (OCFO).	\$ 366.00	2.1	\$ 768.60
4/10/2018	Badr, Yasmin	Associate	Prepare analysis on Level IV processes for Finance IT using Industry Prints for state, municipal governments to inform future-state processes to support the development of the Office of the CFO (OCFO).	\$ 366.00	2.3	\$ 841.80
4/10/2018	Badr, Yasmin	Associate	Prepare analysis on Level IV processes for Tax Policy/Economic Analysis using Industry Prints for state, municipal governments to inform future-state processes to support the development of the Office of the CFO (OCFO).	\$ 366.00	2.1	\$ 768.60
4/10/2018	Badr, Yasmin	Associate	Update Level III processes for Accounting/Financial Reporting based on findings of the level IV analysis for meeting with R. Guerra (Hacienda).	\$ 366.00	1.9	\$ 695.40
4/10/2018	Badr, Yasmin	Associate	Update Level III processes for Tax Policy/Economic Analysis based on findings of the level IV analysis for meeting with R. Guerra (Hacienda).	\$ 366.00	2.2	\$ 805.20
4/10/2018	Faustinelli, Mariana	Senior Manager	Review analysis on Level IV processes for the Accounting/Financial Reporting function of the Office of the CFO (OCFO) to identify gaps/missing required for the development of the Office of the CFO (OCFO).	\$ 546.00	1.2	\$ 655.20

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**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT A - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
4/10/2018	Faustinelli, Mariana	Senior Manager	Review analysis on Level IV processes for the Treasury/Financial Controls function of the Office of the CFO (OCFO) to identify gaps/missing processes required for the development of the OCFO.	\$ 546.00	0.9	\$ 491.40
4/10/2018	Faustinelli, Mariana	Senior Manager	Review analysis on Level IV processes for the Budget/Financial Planning function of the Office of the CFO (OCFO) to identify gaps/missing processes required for the development of the OCFO.	\$ 546.00	1.1	\$ 600.60
4/10/2018	Faustinelli, Mariana	Senior Manager	Review analysis on Level IV processes for the Financial IT function of the Office of the CFO (OCFO) to identify gaps/missing processes required for the development of the OCFO.	\$ 546.00	2.0	\$ 1,092.00
4/10/2018	Faustinelli, Mariana	Senior Manager	Review analysis on Level IV processes for the Tax Policy/Economic Analysis function of the Office of the CFO (OCFO) to provide feedback on gaps/missing processes required for the development of the Office of the CFO (OCFO).	\$ 546.00	2.3	\$ 1,255.80
4/10/2018	Faustinelli, Mariana	Senior Manager	Review updated presentation outlining Level III/ Level IV processes pertinent to the Office of the CFO (OCFO) functions to review with functional area stakeholders during upcoming interviews for feedback.	\$ 546.00	1.2	\$ 655.20
4/10/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with T. Hurley, T. Grams, M. Quails, L. Pearson (all Deloitte) to review latest draft presentation for development of the Office of the CFO (OCFO) to be presented to stakeholders.	\$ 546.00	0.5	\$ 273.00
4/10/2018	Faustinelli, Mariana	Senior Manager	Provide feedback on Level IV processes for the Tax Policy/Economic Analysis function of the Office of the CFO (OCFO) to address gaps/missing processes.	\$ 546.00	0.8	\$ 436.80
4/10/2018	Faustinelli, Mariana	Senior Manager	Provide feedback on Level IV processes for the Accounting/Financial Reporting function of the Office of the CFO (OCFO) to address gaps/missing processes.	\$ 546.00	1.0	\$ 546.00
4/10/2018	Goodwin, Jeff	Partner	Review agenda/ discussion points to be used to facilitate interviews of leaders/stakeholders that will influence the development of Office of the CFO (OCFO) to provide feedback/updates to the Deloitte team.	\$ 621.00	0.3	\$ 186.30
4/10/2018	Grams, Todd	Managing Director (MD)	Participate in meeting with T. Hurley, M. Faustinelli, M. Quails (all Deloitte) to review latest draft presentation for development of the Office of the CFO (OCFO) to be presented to stakeholders.	\$ 585.00	0.5	\$ 292.50

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
4/10/2018	Hurley, Timothy	Principal	Prepare email regarding OCFO status and next steps based on briefing from Secretary of Treasury and forward to Deloitte team.	\$ 621.00	0.5	\$ 310.50
4/10/2018	Pearson, Libby	Manager	Participate in team meeting with T. Hurley, T. Grams, M. Faustinelli, M. Quails (all Deloitte) to review latest draft presentation for development of the Office of the CFO (OCFO) to be presented to stakeholders.	\$ 507.00	0.5	\$ 253.50
4/10/2018	Pearson, Libby	Manager	Draft email to Y. Badr, M. Quails (both Deloitte) related to current state of analysis of functions, organizations, legislation of legacy organizations to inform F. Pena (Asst Secretary of Treasury) in upcoming meeting.	\$ 507.00	0.5	\$ 253.50
4/10/2018	Quails, Mike	Manager	Prepare analysis on Puerto Rico, State, Municipal Level IV Industry Print Processes to select appropriate Treasury/Financial Controls processes, to support the development of the Office of the CFO (OCFO).	\$ 507.00	1.9	\$ 963.30
4/10/2018	Quails, Mike	Manager	Prepare analysis on State, Municipal Level IV Industry Print Processes to select appropriate Budget/Financial Planning processes, to support the development of the Office of the CFO (OCFO).	\$ 507.00	2.6	\$ 1,318.20
4/10/2018	Quails, Mike	Manager	Prepare analysis on State, Municipal Level IV Industry Print Processes to select appropriate Integrity/Continuous Improvement processes, to support the development of the Office of the CFO (OCFO).	\$ 507.00	1.6	\$ 811.20
4/10/2018	Quails, Mike	Manager	Draft initial timeline depicting timing for new organizational structure, plan implementation, legal review, plus the implantation window, to discuss with stakeholders during the development of the Office of the CFO (OCFO) implementation plan.	\$ 507.00	1.1	\$ 557.70
4/10/2018	Quails, Mike	Manager	Prepare analysis on State, Municipal Level IV Industry Print Processes to select appropriate Collect Revenue, Manage Receivables processes, to support the development of the Office of the CFO (OCFO).	\$ 507.00	0.9	\$ 456.30
4/10/2018	Quails, Mike	Manager	Analyze 'Organic Law of the Office of Management Budget' including their functional statements to inform Level III process selection to inform the planning for the Office of the CFO (OCFO).	\$ 507.00	1.1	\$ 557.70



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Date	Professional	Level	Description	Rate	Hours	Fees
4/10/2018	Quails, Mike	Manager	Participate in team meeting with T. Hurley, T. Grams, M. Faustinelli, L. Pearson (all Deloitte) to review latest draft presentation for development of the Office of the CFO (OCFO) to be presented to stakeholders.	\$ 507.00	0.5	\$ 253.50
4/11/2018	Badr, Yasmin	Associate	Update Level III processes for Finance IT Systems (FIT) based on findings of the level IV analysis for meeting with R. Guerra (Hacienda).	\$ 366.00	1.3	\$ 475.80
4/11/2018	Badr, Yasmin	Associate	Develop presentation highlighting responsibilities specific to Accounting/Financial Reporting, Finance IT Systems (FIT), Tax Policy/Economic Analysis in preparation for upcoming meeting with R. Guerra (Hacienda).	\$ 366.00	0.9	\$ 329.40
4/11/2018	Badr, Yasmin	Associate	Prepare analysis on governance models for Finance IT Services (FIT) shared services to inform the implementation roadmap in support the Office of the CFO (OCFO).	\$ 366.00	2.1	\$ 768.60
4/11/2018	Badr, Yasmin	Associate	Prepare analysis on viable cost structures implemented by government agencies to inform the future state model for the Finance IT Systems (FIT) shared services to inform design of OCFO roadmap.	\$ 366.00	2.6	\$ 951.60
4/11/2018	Badr, Yasmin	Associate	Prepare analysis on benefits of transparency provided by a Financial IT Systems (FIT) shared service offered by the Office of the CFO (OCFO).	\$ 366.00	2.4	\$ 878.40
4/11/2018	Badr, Yasmin	Associate	Participate in meeting with subject matter expert B. Siegler (Deloitte external to project) to inform governance model/ costs structure for shared services under the Office of the CFO (OCFO).	\$ 366.00	1.4	\$ 512.40
4/11/2018	Faustinelli, Mariana	Senior Manager	Meeting with T. Hurley, J. Goodwin, T. Grams, M. Quails (Deloitte) to discuss tasks for the week, plan for stakeholder interviews.	\$ 546.00	0.7	\$ 382.20
4/11/2018	Faustinelli, Mariana	Senior Manager	Review final draft of Level III/ IV processes for the Accounting/ Financial Reporting function of the Office of the CFO (OCFO) for meeting with O. Rodriguez (Asst Secretary of Central Accounting).	\$ 546.00	0.8	\$ 436.80
4/11/2018	Faustinelli, Mariana	Senior Manager	Review final draft of Level III/ IV processes for the Treasury/ Financial Controls function of the Office of the CFO (OCFO) for meeting with O. Rodriguez (Asst Secretary of Central Accounting).	\$ 546.00	1.1	\$ 600.60

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Date	Professional	Level	Description	Rate	Hours	Fees
4/11/2018	Faustinelli, Mariana	Senior Manager	Review final draft of Level III/ IV processes for the Financial IT analysis for meeting with O. Rodriguez (Asst Secretary of Central Accounting). function of the Office of the CFO (OCFO).	\$ 546.00	0.9	\$ 491.40
4/11/2018	Faustinelli, Mariana	Senior Manager	Review final draft of Level III/ IV processes for the Tax Policy/Economic Analysis function of the Office of the CFO (OCFO) for meeting with O. Rodriguez (Asst Secretary of Central Accounting).	\$ 546.00	0.9	\$ 491.40
4/11/2018	Faustinelli, Mariana	Senior Manager	Meeting with O. Rodriguez (Asst Secretary of Central Accounting), T. Hurley, T. Grams (Deloitte) to discuss objectives of the Office of the CFO (OCFO) mission/functional structure as outlined by the revised fiscal plan.	\$ 546.00	1.0	\$ 546.00
4/11/2018	Faustinelli, Mariana	Senior Manager	Develop next steps listing for stakeholder engagement/process mapping after meeting with O. Rodriguez (Asst Secretary of Central Accounting).	\$ 546.00	0.9	\$ 491.40
4/11/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley, T. Grams, M. Faustinelli, M. Quails (Deloitte) to discuss tasks for the week, plan for stakeholder interviews.	\$ 621.00	0.7	\$ 434.70
4/11/2018	Grams, Todd	Managing Director (MD)	Participate in meeting with T. Hurley, J. Goodwin, M. Faustinelli, M. Quails (all Deloitte) to discuss tasks for the week, plan for key stakeholder interviews.	\$ 585.00	0.7	\$ 409.50
4/11/2018	Grams, Todd	Managing Director (MD)	Participate in meeting with O. Rodriguez (Asst Secretary of Central Accounting) (GPR) T. Hurley, M. Faustinelli (both Deloitte) to discuss objectives of the Office of the CFO (OCFO) mission/functional structure as outlined by the revised fiscal plan.	\$ 585.00	1.0	\$ 585.00
4/11/2018	Hurley, Timothy	Principal	Meeting with O. Rodriguez (Assist Secretary) to discuss accounting and next steps with OCFO.	\$ 621.00	1.2	\$ 745.20
4/11/2018	Hurley, Timothy	Principal	Met with T. Grams (Deloitte) to discuss OCFO strategy and other Organizational Structures that have been used at other state and federal levels.	\$ 621.00	1.3	\$ 807.30
4/11/2018	Hurley, Timothy	Principal	Review and provided feedback regarding OCFO deck containing status and strategic options to be presented to F. Pena (Assistant Secretary)	\$ 621.00	0.5	\$ 310.50

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Date	Professional	Level	Description	Rate	Hours	Fees
4/11/2018	Hurley, Timothy	Principal	Meeting with T. Hurley, J. Goodwin, T. Grams, M. Faustinelli, (Deloitte) to review draft presentation of Levels 1 through 4 processes for Central Financial Management of the government to be to F. Pena (PR - Asst Secretary of Treasury Area).	\$ 621.00	0.6	\$ 372.60
4/11/2018	Pearson, Libby	Manager	Prepare analysis of Risk Management functions within Industry Prints (State, Municipal) to inform future state process design, inform stakeholder interview questions.	\$ 507.00	2.2	\$ 1,115.40
4/11/2018	Pearson, Libby	Manager	Meeting with K. Chambers, J. Gonzalez (both Deloitte), C. Anton (AAFAF Procurement Transformation Lead) to discuss procurement processes, future governance structures.	\$ 507.00	0.4	\$ 202.80
4/11/2018	Pearson, Libby	Manager	Prepare comparative analysis of Risk/Controls Knowledgebase to Industry Print processes for external reporting to support O. Rodriguez interview to document processes that are not yet supported by planned technology.	\$ 507.00	1.4	\$ 709.80
4/11/2018	Quails, Mike	Manager	Update draft presentation agenda, heading, strap lines to improve sequencing flow in preparation for stakeholder interviews in support of the Office of the CFO (OCFO).	\$ 507.00	0.8	\$ 405.60
4/11/2018	Quails, Mike	Manager	Prepare analysis on Budgeting Framework (RACK) to 'Budget/Financial Planning' Level IV Processes to identify additional NonERP sub-processes, including required control points to facilitate process owner interviews in support of the Office of the CFO (OCFO).	\$ 507.00	2.7	\$ 1,368.90
4/11/2018	Quails, Mike	Manager	Prepare analysis on Treasury Controls Framework (RACK) to 'Treasury/Financial Controls' Level IV Processes to identify additional NonERP sub-processes, including required control points to facilitate process owner interviews in support of the Office of the CFO (OCFO).	\$ 507.00	2.4	\$ 1,216.80
4/11/2018	Quails, Mike	Manager	Prepare analysis on Organization Management Controls Framework (RACK) to 'Integrity/Continuous Improvement' Level III Processes to identify additional NonERP sub-processes, including required control points to facilitate process owner interviews in support of the Office of the CFO (OCFO).	\$ 507.00	1.7	\$ 861.90

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Date	Professional	Level	Description	Rate	Hours	Fees
4/11/2018	Quails, Mike	Manager	Prepare analysis on Treasury/Budget Significant Process Flows (RACK) to Level IV Processes to identify potential sub-processes/controls to facilitate process creation in support of the Office of the CFO (OCFO).	\$ 507.00	1.9	\$ 963.30
4/11/2018	Quails, Mike	Manager	Meeting with T. Hurley, J. Goodwin, T. Grams, M. Faustinelli (Deloitte) to discuss tasks for the week, plan for stakeholder interviews.	\$ 507.00	0.7	\$ 354.90
4/11/2018	Young, Chris	Principal	Review of initial findings for OCFO design opportunities, implementation approach	\$ 621.00	0.5	\$ 310.50
4/12/2018	Badr, Yasmin	Associate	Prepare agenda with discussion points covering Accounting/Financial Reporting, as well as, Financial IT Service (FIT) for scheduled meeting with R. Guerra.	\$ 366.00	0.9	\$ 329.40
4/12/2018	Badr, Yasmin	Associate	Participate in meeting with M. Faustinelli (Deloitte) to discuss mapping responsibilities of R. Guerra to the level IV processes for Accounting/Financial Reporting, Finance IT Systems (FIT) functions of the OCFO.	\$ 366.00	1.4	\$ 512.40
4/12/2018	Badr, Yasmin	Associate	Prepare analysis on 'performing month end close' sub process of the Accounting/Financial Reporting function to identify primary, secondary owners within Hacienda for upcoming working sessions.	\$ 366.00	1.4	\$ 512.40
4/12/2018	Badr, Yasmin	Associate	Prepare analysis on 'processing accounting transactions' sub-processes of Accounting/Financial Reporting to identify primary, secondary owners within Hacienda for upcoming working sessions.	\$ 366.00	1.8	\$ 658.80
4/12/2018	Badr, Yasmin	Associate	Prepare analysis on 'performing year end close' sub processes to identify primary, secondary owners within Hacienda for upcoming working sessions	\$ 366.00	1.6	\$ 585.60
4/12/2018	Badr, Yasmin	Associate	Participate in meeting with M. Faustinelli (Deloitte) to plan next week's tasks/ resources, identify immediate, long term deliverables.	\$ 366.00	0.9	\$ 329.40
4/12/2018	Faustinelli, Mariana	Senior Manager	Meeting with Y. Badr (Deloitte) to discuss mapping responsibilities of R. Guerra to the level IV processes for Accounting/Financial Reporting, Finance IT Systems (FIT) functions of the OCFO.	\$ 546.00	1.4	\$ 764.40
4/12/2018	Faustinelli, Mariana	Senior Manager	Meeting with Y. Badr (Deloitte) to plan next week's tasks/ resources, identify immediate, long term deliverables.	\$ 546.00	0.9	\$ 491.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/12/2018	Faustinelli, Mariana	Senior Manager	Prepare draft comparison of PeopleSoft Industry Print for the Accounting/Financial Planning function to the Risk/Controls Knowledge Database for identifying control points under the structure of the Office of the CFO (OCFO).	\$ 546.00	1.5	\$ 819.00
4/12/2018	Faustinelli, Mariana	Senior Manager	Meeting with L. Pearson (Deloitte) to discuss how to document the Risk/ Controls Knowledgebase mappings to Industry Print processes to set a standard for documenting processes that will support the Office of the CFO (OCFO).	\$ 546.00	0.3	\$ 163.80
4/12/2018	Goodwin, Jeff	Partner	Develop task list/action items for the Office of the CFO (OCFO) for the next two weeks to begin planning establishing the Office of the CFO (OCFO).	\$ 621.00	0.2	\$ 124.20
4/12/2018	Grams, Todd	Managing Director (MD)	Prepare plan for next two weeks, approach to interviews, roles on project, schedule for presence in Puerto Rico to support the development of the Office of the CFO (OCFO).	\$ 585.00	0.5	\$ 292.50
4/12/2018	Pearson, Libby	Manager	Participate in meeting with M. Faustinelli (Deloitte) to discuss how to document the Risk/ Controls Knowledgebase mappings to Industry Print processes to set a standard for documenting processes that will support the Office of the CFO (OCFO).	\$ 507.00	0.3	\$ 152.10
4/12/2018	Pearson, Libby	Manager	Draft analysis of Risk/ Controls Knowledgebase to State Industry Print, specific Puerto Rico Industry Print for external reporting to document where controls should be applied.	\$ 507.00	1.9	\$ 963.30
4/12/2018	Pearson, Libby	Manager	Draft analysis of Risk/ Controls Knowledgebase to State Industry Print, specific Puerto Rico Industry Print for Central Accounting to document where controls should be applied within the Office of the CFO (OCFO).	\$ 507.00	2.2	\$ 1,115.40
4/12/2018	Quails, Mike	Manager	Update draft presentation Methodology, Level descriptions based on feedback provided during stakeholder meetings in preparation for future stakeholder interviews in support of the Office of the CFO (OCFO).	\$ 507.00	0.9	\$ 456.30
4/12/2018	Quails, Mike	Manager	Draft new elements of Treasury/Financial Controls Level III/IV Processes sub-processes with Controls Framework (RACK) items in preparation for stakeholder meetings, to support the development of the Office of the CFO (OCFO).	\$ 507.00	2.1	\$ 1,064.70

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Date	Professional	Level	Description	Rate	Hours	Fees
4/12/2018	Quails, Mike	Manager	Draft new elements of Budget/Financial Planning Level III/IV Processes sub-processes with Controls Framework (RACK) items in preparation for stakeholder meetings, to support the development of the Office of the CFO (OCFO).	\$ 507.00	2.4	\$ 1,216.80
4/12/2018	Quails, Mike	Manager	Draft new elements for Integrity Level IV Processes, sub-processes with Controls elements in preparation for stakeholder meetings, to support the development of the Office of the CFO (OCFO).	\$ 507.00	1.7	\$ 861.90
4/12/2018	Quails, Mike	Manager	Participate in meeting with F. Pena (Asst Secretary of Treasury), A. Rossy (Treasury), V. Soran (Deloitte) to discuss the Central Treasury functional needs in context of the PeopleSoft implementation scope.	\$ 507.00	1.1	\$ 557.70
4/12/2018	Quails, Mike	Manager	Draft notes from meeting with F. Pena (Asst Secretary of Treasury) covering Central Treasury functional needs to distribute to team to assist with follow up on topics discussed during the meeting.	\$ 507.00	0.4	\$ 202.80
4/13/2018	Badr, Yasmin	Associate	Participate in meeting with subject matter expert K. Ganley (Deloitte external to project) to identify alternative cost structures/governance models for financial IT shared services owned by the Office of the CFO (OCFO).	\$ 366.00	1.3	\$ 475.80
4/13/2018	Badr, Yasmin	Associate	Prepare weekly status update for R. Maldonado on key accomplishments, next steps, risks for R. Maldonado (Hacienda)	\$ 366.00	1.4	\$ 512.40
4/13/2018	Goodwin, Jeff	Partner	Prepare analysis on work stream accomplishments for the week in preparation for upcoming meeting with F. Pena. (Asst Secretary of Treasury) to provide a weekly status update.	\$ 621.00	0.5	\$ 310.50
4/13/2018	Goodwin, Jeff	Partner	Meeting with T. Grams (Deloitte) to review project roles/ responsibilities, tasks for the next two weeks, approach to interviews to support the development of the Office of the CFO (OCFO).	\$ 621.00	0.5	\$ 310.50
4/13/2018	Goodwin, Jeff	Partner	Review input from team members regarding the task list for the next two weeks to provide immediate next steps for scheduling interviews with stakeholders.	\$ 621.00	0.2	\$ 124.20
4/13/2018	Grams, Todd	Managing Director (MD)	Participate in discussion with J. Goodwin, M. Faustinelli (Deloitte) to review project roles/ responsibilities, tasks for the next two weeks, approach to interviews to support the development of the Office of the CFO (OCFO).	\$ 585.00	0.5	\$ 292.50

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Date	Professional	Level	Description	Rate	Hours	Fees
4/13/2018	Grams, Todd	Managing Director (MD)	Review draft plan for the next two weeks for project team, supporting the development of the Office of the CFO (OCFO).	\$ 585.00	0.2	\$ 117.00
4/13/2018	Quails, Mike	Manager	Review Work streams Status Update providing feedback on accomplishments, next steps for Deloitte leadership to present to R. Maldonado (Secretary of Treasury, CFO).	\$ 507.00	0.4	\$ 202.80
4/13/2018	Quails, Mike	Manager	Review analysis of Central Accounting processes illustrating sub-process, control owners to provide feedback/guidance in advance of scheduled meeting with R. Guerra (Asst Secretary of Central Accounting).	\$ 507.00	0.6	\$ 304.20
4/16/2018	Badr, Yasmin	Associate	Participate in meeting with T. Hurley, J. Goodwin, M. Faustinelli, M. Quails, L. Pearson (all Deloitte) to review recent draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury)	\$ 366.00	0.4	\$ 146.40
4/16/2018	Badr, Yasmin	Associate	Participate in meeting with J. Goodwin, M. Faustinelli, M. Quails, L. Pearson (all Deloitte) to assess concepts in/out of project scope to be included into a project roadmap to support the Office of the CFO (OCFO).	\$ 366.00	1.5	\$ 549.00
4/16/2018	Badr, Yasmin	Associate	Update analysis on level IV State Industry Print processes for Manage Cash/ Investments based on additional information obtained on technology Industry Print Manage Treasury processes.	\$ 366.00	2.1	\$ 768.60
4/16/2018	Badr, Yasmin	Associate	Prepare analysis for tasks completed, next steps, & action items for each functional area in scope of the Office of the CFO (OCFO).	\$ 366.00	1.9	\$ 695.40
4/16/2018	Badr, Yasmin	Associate	Update timeline for standing up the Office of the CFO (OCFO) to include milestones by phase.	\$ 366.00	1.0	\$ 366.00
4/16/2018	Badr, Yasmin	Associate	Update analysis on level IV State Industry Print processes for Manage Accounting/ Financial Data to include information from the technology Industry Print processes for Manage the Organization.	\$ 366.00	1.3	\$ 475.80
4/16/2018	Faustinelli, Mariana	Senior Manager	Review analysis of Risk & Controls Knowledgebase to generic State Industry Print & specific Puerto Rico Industry Print for central accounting to identify where to apply controls in the process.	\$ 546.00	0.6	\$ 327.60

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4/16/2018	Faustinelli, Mariana	Senior Manager	Review analysis of Treasury Risk & Controls Knowledgebase in comparison to State Industry Print & PeopleSoft Industry Print to identify where to apply controls in the process.	\$ 546.00	0.8	\$ 436.80
4/16/2018	Faustinelli, Mariana	Senior Manager	Provide feedback on central accounting analysis to address gaps related to mapped controls.	\$ 546.00	0.4	\$ 218.40
4/16/2018	Faustinelli, Mariana	Senior Manager	Provide feedback on treasury analysis to address gaps related to mapped controls.	\$ 546.00	0.4	\$ 218.40
4/16/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with T. Hurley, J. Goodwin, M. Quails, L. Pearson, Y. Badr (all Deloitte) to review recent draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury)	\$ 546.00	0.4	\$ 218.40
4/16/2018	Faustinelli, Mariana	Senior Manager	Review updated analysis of central accounting PeopleSoft & generic State Industry Prints for meeting with R. Guerra (Asst. Secretary of Central Accounting).	\$ 546.00	1.3	\$ 709.80
4/16/2018	Faustinelli, Mariana	Senior Manager	Provide feedback on the updated central accounting analysis to address gaps related to mapped controls.	\$ 546.00	0.2	\$ 109.20
4/16/2018	Faustinelli, Mariana	Senior Manager	Review updated analysis of Treasury PeopleSoft & generic State Industry Prints per discussion for weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.5	\$ 273.00
4/16/2018	Faustinelli, Mariana	Senior Manager	Review updated agenda, status update of draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.6	\$ 327.60
4/16/2018	Faustinelli, Mariana	Senior Manager	Provide feedback on the updated treasury accounting analysis to address gaps related to mapped controls.	\$ 546.00	0.3	\$ 163.80
4/16/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with J. Goodwin, M. Quails, L. Pearson, Y. Badr (all Deloitte) to discuss concepts in/out of project scope to be included into a project roadmap to support the Office of the CFO (OCFO).	\$ 546.00	1.5	\$ 819.00
4/16/2018	Goodwin, Jeff	Partner	Participate in meeting with M. Faustinelli, M. Quails, L. Pearson, Y. Badr (all Deloitte) to discuss concepts in/out of project scope to be included into a project roadmap to support the Office of the CFO (OCFO).	\$ 621.00	1.5	\$ 931.50
4/16/2018	Goodwin, Jeff	Partner	Review 2014 PR Audited Financial Statements to understand reporting/consolidation of agencies, business type units, component units to support the development of the Office of the CFO (OCFO).	\$ 621.00	0.7	\$ 434.70



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**February 1, 2018 through May 31, 2018**

***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
4/16/2018	Goodwin, Jeff	Partner	Develop a list of priorities including action items to be used as a guidepost for the team when developing the roadmap for the Office of the CFO OCFO.	\$ 621.00	1.1	\$ 683.10
4/16/2018	Goodwin, Jeff	Partner	Review/update of agenda, detailed discussion, appendix slides for discussion during weekly status meeting with F. Pena (Asst Secretary of Treasury)	\$ 621.00	0.8	\$ 496.80
4/16/2018	Goodwin, Jeff	Partner	Participate in meeting with T. Hurley, M. Faustinelli, M. Quails, L. Pearson, Y. Badr (all Deloitte) to review recent draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.4	\$ 248.40
4/16/2018	Goodwin, Jeff	Partner	Develop task list with action items for the work stream team members to perform throughout the week to support the development of the Office of the CFO (OCFO).	\$ 621.00	1.4	\$ 869.40
4/16/2018	Pearson, Libby	Manager	Prepare comparative analysis of Risk & Controls Knowledgebase to Central Accounting Industry Prints to document where controls should be applied.	\$ 507.00	0.9	\$ 456.30
4/16/2018	Pearson, Libby	Manager	Prepare base Industry Prints for Treasury function to review during weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.3	\$ 659.10
4/16/2018	Pearson, Libby	Manager	Participate in meeting with T. Hurley, J. Goodwin, M. Faustinelli, M. Quails, Y. Badr (all Deloitte) to review recent draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury)	\$ 507.00	0.4	\$ 202.80
4/16/2018	Pearson, Libby	Manager	Prepare analysis of Industry Prints for Central Accounting function for review with R. Guerra (Asst Secretary of Central Accounting) to support the development of the Office of the CFO (OCFO).	\$ 507.00	1.3	\$ 659.10
4/16/2018	Pearson, Libby	Manager	Update Industry Prints control numbers for Treasury functions prior stakeholder meetings to support the development of the Office of the CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
4/16/2018	Pearson, Libby	Manager	Participate in meeting with J. Goodwin, M. Faustinelli, M. Quails, Y. Badr (all Deloitte) to discuss concepts in/out of project scope to be included into a project roadmap to support the Office of the CFO (OCFO).	\$ 507.00	1.5	\$ 760.50
4/16/2018	Quails, Mike	Manager	Prepare comparative analysis of Treasury PeopleSoft State Industry Prints to Consolidated Treasury function outline to document where controls should be applied, to inform the Treasury/financial Controls roadmap.	\$ 507.00	1.3	\$ 659.10

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
4/16/2018	Quails, Mike	Manager	Participate in meeting with T. Hurley, J. Goodwin, M. Faustinelli, L. Pearson, Y. Badr (all Deloitte) to review recent draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.4	\$ 202.80
4/16/2018	Quails, Mike	Manager	Review level IV process map updates for Control additions for Treasury/Financial Planning in preparation for interviews with Treasury team members, for the development the Office of the CFO.	\$ 507.00	0.8	\$ 405.60
4/16/2018	Quails, Mike	Manager	Review draft agenda to provide team feedback on Treasury talking points interest for weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.3	\$ 152.10
4/16/2018	Quails, Mike	Manager	Participate in meeting with J. Goodwin, M. Faustinelli, L. Pearson, Y. Badr (all Deloitte) to discuss concepts in/out of project scope to be included into a project roadmap to support the Office of the CFO (OCFO).	\$ 507.00	1.5	\$ 760.50
4/16/2018	Quails, Mike	Manager	Prepare process objective analysis of the 'Public Sector - Business Process Framework' framework to included in the Treasury/Financial Control Implementation Roadmap for the Office of the CFO (OCFO).	\$ 507.00	0.9	\$ 456.30
4/16/2018	Quails, Mike	Manager	Draft Treasury best practices list for Banking/Merchant Services to inform the implementation roadmap for the creation of the Office of the CFO (OCFO).	\$ 507.00	1.6	\$ 811.20
4/16/2018	Quails, Mike	Manager	Draft Treasury best practices list for Cash Management to inform the implementation roadmap for the creation of the Office of the CFO (OCFO).	\$ 507.00	1.9	\$ 963.30
4/17/2018	Badr, Yasmin	Associate	Prepare analysis on Treasury best practices using data obtained from the Government Financial Officer's Association for meeting with F. Pena.	\$ 366.00	1.4	\$ 512.40
4/17/2018	Badr, Yasmin	Associate	Prepare analysis on Level IV technology Industry Print processes for Manage Grants for meeting with F. Pena (GPR - Asst Secretary of Treasury).	\$ 366.00	0.9	\$ 329.40
4/17/2018	Badr, Yasmin	Associate	Update analysis on Level IV State Industry Print processes for Manage Financial IT Systems for meeting with F. Pena based on information received from V. Soran (Deloitte).	\$ 366.00	1.7	\$ 622.20
4/17/2018	Faustinelli, Mariana	Senior Manager	Review final draft of central accounting PeopleSoft & generic State Industry Prints for meeting with R. Guerra (Asst. Secretary of Central Accounting).	\$ 546.00	0.9	\$ 491.40

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
4/17/2018	Faustinelli, Mariana	Senior Manager	Review final draft of Treasury PeopleSoft & generic State Industry Prints for weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.9	\$ 491.40
4/17/2018	Faustinelli, Mariana	Senior Manager	Review interview guide for upcoming meeting with R. Guerra (Asst Secretary of Central Accounting).	\$ 546.00	0.7	\$ 382.20
4/17/2018	Faustinelli, Mariana	Senior Manager	Draft initial list of activities for the Office of the CFO (OCFO) implementation roadmap.	\$ 546.00	0.9	\$ 491.40
4/17/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with R. Guerra (Asst Secretary of Central Accounting), J. Goodwin, V. Soran, L. Pearson (all Deloitte) to discuss objectives/functional structure of the Office of the CFO (OCFO).	\$ 546.00	1.8	\$ 982.80
4/17/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with F. Pena (Asst Secretary of Treasury) J. Goodwin, M. Quails (both Deloitte) to provide weekly updates on the Office of the CFO work stream, discuss next steps for the Treasury function.	\$ 546.00	1.0	\$ 546.00
4/17/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with J. Goodwin, M. Quails, L. Pearson (all Deloitte) to discuss revisions to the Treasury process analysis based on feedback received from R. Guerra (Asst Secretary of Central Accounting).	\$ 546.00	1.3	\$ 709.80
4/17/2018	Goodwin, Jeff	Partner	Review Treasury Management System notes from discussion with F. Pena (Asst Secretary of Treasury), A. Rossy (Treasury) to understand technological requirements that will support the development of the Office of the CFO (OCFO).	\$ 621.00	0.3	\$ 186.30
4/17/2018	Goodwin, Jeff	Partner	Participate in meeting with F. Pena (Asst Secretary of Treasury) M. Faustinelli, M. Quails (both Deloitte) to provide weekly updates on the Office of the CFO work stream, discuss next steps for the Treasury function.	\$ 621.00	1.0	\$ 621.00
4/17/2018	Goodwin, Jeff	Partner	Participate in meeting with R. Guerra (Asst Secretary of Central Accounting), V. Soran, M. Faustinelli, L. Pearson (QA) to discuss objectives/functional structure of the Office of the CFO (OCFO).	\$ 621.00	1.8	\$ 1,117.80
4/17/2018	Goodwin, Jeff	Partner	Draft the Office of the CFO (OCFO) roadmap phase 1 through 3, details required to complete the roadmap to stand up the Office of the CFO (OCFO).	\$ 621.00	1.1	\$ 683.10

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Date	Professional	Level	Description	Rate	Hours	Fees
4/17/2018	Goodwin, Jeff	Partner	Participate in meeting with M. Faustinelli, M. Quails, L. Pearson, (all Deloitte) to discuss revisions to the Treasury process analysis based on feedback received from R. Guerra (Asst Secretary of Central Accounting).	\$ 621.00	1.3	\$ 807.30
4/17/2018	Goodwin, Jeff	Partner	Develop a prioritized listing of tasks for the accounting process flows to support the Office of the CFO (OCFO).	\$ 621.00	1.0	\$ 621.00
4/17/2018	Goodwin, Jeff	Partner	Prepare analysis on Tax Policy/Economic Analysis functions in preparation for meeting with E. Rios (Treasury Tax Policy).	\$ 621.00	1.1	\$ 683.10
4/17/2018	Pearson, Libby	Manager	Prepare comparative analysis mapping State Industry Print functions to current areas of responsibility under the Office of the CFO (OCFO) for upcoming meeting with R. Guerra (Asst Secretary of Central Accounting).	\$ 507.00	1.7	\$ 861.90
4/17/2018	Pearson, Libby	Manager	Develop interview guide for upcoming meeting with R. Guerra (Asst Secretary of Central Accounting) to identify data points for the Office of the CFO (OCFO) roadmap.	\$ 507.00	1.2	\$ 608.40
4/17/2018	Pearson, Libby	Manager	Draft email to R. Guerra (Asst Secretary of Central Accounting) sharing meeting agenda to support the development of the Office of the CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
4/17/2018	Pearson, Libby	Manager	Participate in meeting with R. Guerra (Asst Secretary of Central Accounting), J. Goodwin, V. Soran, M. Faustinelli (QA) to discuss objectives/functional structure of the Office of the CFO (OCFO).	\$ 507.00	1.8	\$ 912.60
4/17/2018	Pearson, Libby	Manager	Participate in meeting with J. Goodwin, M. Faustinelli, M. Quails (all Deloitte) to discuss revisions to the Treasury process analysis based on feedback received from R. Guerra (Asst Secretary of Central Accounting).	\$ 507.00	1.3	\$ 659.10
4/17/2018	Quails, Mike	Manager	Prepare notes from Treasury Management System meeting with F. Pena (Asst Secretary of Treasury) for distribution to team members.	\$ 507.00	0.4	\$ 202.80
4/17/2018	Quails, Mike	Manager	Review Accounting/Financial Reporting functional area presentation providing feedback on process gaps for the team to follow up on with stakeholders.	\$ 507.00	0.6	\$ 304.20
4/17/2018	Quails, Mike	Manager	Participate in meeting with F. Pena (Asst Secretary of Treasury) J. Goodwin, M. Faustinelli (both Deloitte) to provide weekly updates on the Office of the CFO work stream, discuss next steps for the Treasury function.	\$ 507.00	1.0	\$ 507.00

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Date	Professional	Level	Description	Rate	Hours	Fees
4/17/2018	Quails, Mike	Manager	Draft Treasury best practices list for Treasury Operations to inform the implementation roadmap for the creation of the Office of the CFO (OCFO).	\$ 507.00	0.6	\$ 304.20
4/17/2018	Quails, Mike	Manager	Draft Treasury best practices list for Investing to inform the implementation roadmap for the creation of the Office of the CFO (OCFO).	\$ 507.00	2.1	\$ 1,064.70
4/17/2018	Quails, Mike	Manager	Participate in meeting with J. Goodwin, M. Faustinelli, L. Pearson (all Deloitte) to discuss revisions to the Treasury process analysis based on feedback received from R. Guerra (Asst Secretary of Central Accounting).	\$ 507.00	1.3	\$ 659.10
4/17/2018	Quails, Mike	Manager	Updated Treasury best practices for Banking/Merchant Services to include Fraud, Revenue/Lockbox, Procurement of Services details to inform the implementation roadmap for the creation of the Office of the CFO (OCFO).	\$ 507.00	1.2	\$ 608.40
4/17/2018	Quails, Mike	Manager	Draft Treasury best practices list for Cash Management to include Electronic Payments, Cash Flow Analysis, Electronic Vendor Fraud details to inform the implementation roadmap for the creation of the Office of the CFO (OCFO).	\$ 507.00	1.7	\$ 861.90
4/17/2018	Quails, Mike	Manager	Analyze initial Service Delivery Model Approach to provided feedback on structure component applicability for use in the development of the Office of the CFO.	\$ 507.00	0.4	\$ 202.80
4/17/2018	Quails, Mike	Manager	Setup meeting with A. Rossy (Treasury) to review Central Treasury functional responsibilities to support the development of the Office of the CFO (OCFO).	\$ 507.00	0.3	\$ 152.10
4/17/2018	Quails, Mike	Manager	Review notes from meeting R. Guerra (Asst Secretary of Central Accounting) (GPR) to provide team with additional background information on Central Accounting functions to support the development of the Office of the CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
4/18/2018	Badr, Yasmin	Associate	Prepare presentation for Treasury function outlining all respective level III/level IV processes within the function under the Office of the CFO (OCFO) for working sessions with treasury staff.	\$ 366.00	2.1	\$ 768.60
4/18/2018	Badr, Yasmin	Associate	Prepare presentation for Tax Policy/Economic Analysis function outlining all respective level III/level IV processes within the function under the Office of the CFO (OCFO) for working sessions with Tax Policy/Economic Analysis staff.	\$ 366.00	2.6	\$ 951.60

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Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Badr, Yasmin	Associate	Prepare presentation for Integrity/Continuous Improvement function outlining all respective level III/level IV processes within the function under the Office of the CFO (OCFO) for working sessions with Integrity/Continuous Improvement staff.	\$ 366.00	2.2	\$ 805.20
4/18/2018	Badr, Yasmin	Associate	Update analysis on level IV State Industry Print processes for Manage the Organization based on additional information obtained on technology Industry Print Manage the Organization processes.	\$ 366.00	1.3	\$ 475.80
4/18/2018	Badr, Yasmin	Associate	Participate in meeting with J. Goodwin, M. Quails, Y. Badr(all Deloitte) to discuss work stream plans, agenda for weekly update with F. Pena (Asst Secretary of Treasury).	\$ 366.00	0.5	\$ 183.00
4/18/2018	Faustinelli, Mariana	Senior Manager	Prepare analysis of activities needed for the planning stage as input into the transitional roadmap for the Office of OCFO (OCFO).	\$ 546.00	1.7	\$ 928.20
4/18/2018	Faustinelli, Mariana	Senior Manager	Prepare analysis of activities needed for the automation stage for input into the transitional roadmap for the Office of OCFO (OCFO).	\$ 546.00	2.3	\$ 1,255.80
4/18/2018	Faustinelli, Mariana	Senior Manager	Prepare analysis of automation stage for input into the transitional roadmap for OCFO.	\$ 546.00	1.4	\$ 764.40
4/18/2018	Faustinelli, Mariana	Senior Manager	Draft timeline for the Office of the CFO (OCFO) key planning, implementation, automation activities for to include into the transitional roadmap for OCFO.	\$ 546.00	0.6	\$ 327.60
4/18/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with J. Vazquez-Rivera (former Deloitte auditor), J. Goodwin, M. Quails, L. Pearson (all Deloitte) to discuss findings to assess feasibility of proposed organizational changes.	\$ 546.00	2.0	\$ 1,092.00
4/18/2018	Goodwin, Jeff	Partner	Prepare agenda on Tax Policy/ Economic Analysis for meeting with E. Rios (Treasury Tax Policy) to support the development of the Office of the CFO (OCFO).	\$ 621.00	0.8	\$ 496.80
4/18/2018	Goodwin, Jeff	Partner	Review draft presentation of Treasury/Financial Controls processes in preparation for meeting with A. Rossy (Treasury).	\$ 621.00	0.5	\$ 310.50
4/18/2018	Goodwin, Jeff	Partner	Review draft presentation of Accounting/Financial Reporting processes in preparation for future meetings with stakeholders.	\$ 621.00	0.6	\$ 372.60

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Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Goodwin, Jeff	Partner	Participate in meeting with B. Hwang (Deloitte Public Sector Treasury Leader, not on project) to review Treasury best practices to inform the building out an implementation roadmap to support creation of the Office of the CFO (OCFO).	\$ 621.00	0.6	\$ 372.60
4/18/2018	Goodwin, Jeff	Partner	Review the Fiscal Plan dated 4/18/18 as compared to the plan dated 4/5/18 to identify policy/responsibility changes related to the development of the Office of the CFO (OCFO).	\$ 621.00	0.8	\$ 496.80
4/18/2018	Goodwin, Jeff	Partner	Participate in meeting with J. Vazquez-Rivera (former Deloitte auditor), M. Faustinelli, M. Quails, L. Pearson (all Deloitte) to discuss findings to assess feasibility of proposed organizational changes.	\$ 621.00	2.0	\$ 1,242.00
4/18/2018	Pearson, Libby	Manager	Prepare analysis of appropriate service delivery models for each function in fiscal plan based on best practices to support the development of the Office of the CFO (OCFO).	\$ 507.00	1.2	\$ 608.40
4/18/2018	Pearson, Libby	Manager	Prepare analysis of functions in fiscal plan that will be supported by technology process modules, to support the development of a roadmap, for the Office of the CFO (OCFO).	\$ 507.00	1.6	\$ 811.20
4/18/2018	Pearson, Libby	Manager	Prepare analysis of future state organizational design for input into roadmap to support the development of the Office of the CFO (OCFO).	\$ 507.00	1.1	\$ 557.70
4/18/2018	Pearson, Libby	Manager	Participate in meeting with J. Vazquez-Rivera (former Deloitte auditor), J. Goodwin, M. Faustinelli, M. Quails (all Deloitte) to discuss findings to assess feasibility of proposed organizational changes.	\$ 507.00	2.0	\$ 1,014.00
4/18/2018	Quails, Mike	Manager	Prepare comparative analysis of current Fiscal Plan to prior plans to assess changes in scope plus function related to the development of the Office of the CFO (OCFO).	\$ 507.00	2.4	\$ 1,216.80
4/18/2018	Quails, Mike	Manager	Review Tax Policy/Economic Analysis functional area presentation providing feedback on significant processes to be updated prior to follow up on with stakeholders.	\$ 507.00	0.6	\$ 304.20

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Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Quails, Mike	Manager	Update draft Integrity/Continuous Improvement processes within stakeholder presentation to support interviews during the development of the Office of the CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
4/18/2018	Quails, Mike	Manager	Analyze the Manage the Organization Industry Prints for component processes that apply Treasury/Financial Controls to support the Office of the CFO.	\$ 507.00	1.4	\$ 709.80
4/18/2018	Quails, Mike	Manager	Analyze the Federal Finance Maturity Model to identify maturity elements for inclusion in the implementation roadmap that apply to the development of the Office of the CFO.	\$ 507.00	1.7	\$ 861.90
4/18/2018	Quails, Mike	Manager	Prepare control object analysis of the 'Public Sector, Significant Flows of Transactions' framework to included in the Treasury/Financial Control Implementation Roadmap for the Office of the CFO (OCFO)	\$ 507.00	1.5	\$ 760.50
4/18/2018	Quails, Mike	Manager	Participate in meeting with J. Vazquez-Rivera (former Deloitte auditor), J. Goodwin, M. Faustinelli, L. Pearson (all Deloitte) to discuss findings to assess feasibility of proposed organizational changes.	\$ 507.00	2.0	\$ 1,014.00
4/19/2018	Faustinelli, Mariana	Senior Manager	Meeting with A. Rossy (Treasury Contract) (GPR) J. Goodwin, M. Quails (Deloitte) to discuss the current state of: policies, procedures, functional processes within the Treasury unit to inform the development of the Office of the CFO (OCFO) implementation roadmap.	\$ 546.00	2.1	\$ 1,146.60
4/19/2018	Faustinelli, Mariana	Senior Manager	Analyze revised fiscal plan to determine impact/mandated changes to the organization/ functional structure of the Office of the CFO (OCFO).	\$ 546.00	0.7	\$ 382.20
4/19/2018	Faustinelli, Mariana	Senior Manager	Prepare milestones required for completion to support the roadmap development of the Office of the CFO (OCFO) for week of 4/23/18.	\$ 546.00	0.6	\$ 327.60
4/19/2018	Goodwin, Jeff	Partner	Meeting with M. Quails, L. Pearson (Deloitte) to review key findings, including background information from meeting with A. Rossy (Treasury) in support of the development of the Office of the CFO (OCFO).	\$ 621.00	0.5	\$ 310.50



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Date	Professional	Level	Description	Rate	Hours	Fees
4/19/2018	Goodwin, Jeff	Partner	Meeting with A. Rossy (Treasury Contract) (GPR) M. Faustinelli, M. Quails (Deloitte) to discuss the current state of: policies, procedures, functional processes within the Treasury unit to inform the development of the Office of the CFO (OCFO) implementation roadmap.	\$ 621.00	2.1	\$ 1,304.10
4/19/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley (Deloitte) to discuss the revised Fiscal Plan updates, potential risks, issues to support the development of the Office of the CFO (OCFO).	\$ 621.00	0.5	\$ 310.50
4/19/2018	Goodwin, Jeff	Partner	Review the Fiscal Plan dated 4/18/18 as compared to the plan dated 2/12/18 to identify policy/responsibility changes related to the development of the Office of the CFO (OCFO).	\$ 621.00	1.1	\$ 683.10
4/19/2018	Goodwin, Jeff	Partner	Review Treasury/Financial Controls presentation for appropriate considerations, organization structure in advance of future stakeholder meetings.	\$ 621.00	0.3	\$ 186.30
4/19/2018	Goodwin, Jeff	Partner	Develop the transitional state without a new ERP system, plus a future state including a new ERP system; to fulfil the timeline requirements for development of the Office of the CFO (OCFO).	\$ 621.00	1.3	\$ 807.30
4/19/2018	Pearson, Libby	Manager	Prepare updates to weekly status report to R. Maldonado (Secretary of Treasury, CFO) for Deloitte team review.	\$ 507.00	0.3	\$ 152.10
4/19/2018	Pearson, Libby	Manager	Draft organizational chart for weekly meeting with F. Pena (Asst Secretary of Treasury) to reflect scope changes identified in 4/18/18 Fiscal Plan.	\$ 507.00	2.5	\$ 1,267.50
4/19/2018	Pearson, Libby	Manager	Prepare analysis of future-state organization based on selected service delivery models to support the development of roadmap for the Office of the CFO (OCFO).	\$ 507.00	2.2	\$ 1,115.40
4/19/2018	Pearson, Libby	Manager	Meeting with J. Goodwin, M. Quails (Deloitte) to review findings, including background information from meeting with A. Rossy (Treasury) in support of the development of the Office of the CFO (OCFO).	\$ 507.00	0.5	\$ 253.50
4/19/2018	Quails, Mike	Manager	Prepare draft Fiscal Plan Mandates summary slide to be included in weekly update for F. Pena (Asst Secretary of Treasury), functional area presentations during the development of the Office of the CFO (OCFO).	\$ 507.00	0.5	\$ 253.50

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Date	Professional	Level	Description	Rate	Hours	Fees
4/19/2018	Quails, Mike	Manager	Prepare draft Project Charter slide to be included in functional area interview presentations to inform stakeholders of scope limits during the development of the Office of the CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
4/19/2018	Quails, Mike	Manager	Review initial draft of roadmap stages to be used to draft each of the functional area sections during the development of the Office of the CFO (OCFO).	\$ 507.00	0.9	\$ 456.30
4/19/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury Contract) (GPR) J. Goodwin, M. Faustinelli (Deloitte) to discuss the current state of: policies, procedures, functional processes within the Treasury unit to inform the development of the Office of the CFO (OCFO) implementation roadmap.	\$ 507.00	2.1	\$ 1,064.70
4/19/2018	Quails, Mike	Manager	Meeting with J. Goodwin, L. Pearson (Deloitte) to review findings, including background information from meeting with A. Rossy (Treasury) in support of the development of the Office of the CFO (OCFO).	\$ 507.00	0.5	\$ 253.50
4/19/2018	Quails, Mike	Manager	Identify liquidity process/sub-process gates for inclusion in implementations road map to support the development of the Office of the CFO (OCFO).	\$ 507.00	1.6	\$ 811.20
4/19/2018	Quails, Mike	Manager	Review notes from meeting with A Rossy (Treasury Contract) (GRP) regarding roadmap elements to be included in the implementation plan for the development of the Office of the CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
4/19/2018	Quails, Mike	Manager	Identify Reconciliation, Reporting process/sub-process gates for inclusion in implementations road map to support the development of the Office of the CFO (OCFO).	\$ 507.00	0.9	\$ 456.30
4/19/2018	Quails, Mike	Manager	Identify Account Maintenance, Bank Relations process/sub-process gates for inclusion in implementations road map to support the development of the Office of the CFO (OCFO).	\$ 507.00	1.4	\$ 709.80
4/20/2018	Goodwin, Jeff	Partner	Participate in meeting with M. Quails, Y. Badr, L. Pearson (all Deloitte) to discuss work stream plans, agenda for weekly update with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.5	\$ 310.50
4/20/2018	Goodwin, Jeff	Partner	Develop task list with action items for the work stream team members to perform throughout the week ending 4/28/18 to support the development of the Office of the CFO (OCFO).	\$ 621.00	0.9	\$ 558.90

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**February 1, 2018 through May 31, 2018**

***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
4/20/2018	Pearson, Libby	Manager	Draft agenda/status listing for upcoming weekly meeting with F. Pena (Asst Secretary of Treasury) to reflect scope changes shown in 4/18/18 Fiscal Plan.	\$ 507.00	1.2	\$ 608.40
4/20/2018	Pearson, Libby	Manager	Draft Future State Finance Operating Model options for upcoming weekly meeting with F. Pena (Asst Secretary of Treasury) to assist in the development of the Office of the CFO (OCFO) organizational structure.	\$ 507.00	2.1	\$ 1,064.70
4/20/2018	Pearson, Libby	Manager	Draft Service Delivery Model patterns for upcoming weekly meeting with F. Pena (Asst Secretary of Treasury) to assist in clarifying scope of the Office of the CFO (OCFO).	\$ 507.00	2.3	\$ 1,166.10
4/20/2018	Quails, Mike	Manager	Review weekly update deck for F. Pena (Asst Secretary of Treasury) to review scope changes shown in 4/18 fiscal plan.	\$ 507.00	0.4	\$ 202.80
4/20/2018	Quails, Mike	Manager	Review of work stream plan providing feedback to team on Fiscal Plan timeline, interim state, plus technology enablement stated to inform weekly update with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.8	\$ 405.60
4/20/2018	Quails, Mike	Manager	Meeting with J. Goodwin, L. Pearson, Y. Badr (all Deloitte) to discuss work stream plans, agenda for weekly update with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.5	\$ 253.50
4/20/2018	Quails, Mike	Manager	Draft Office of the CFO (OCFO) list of required actions from the fiscal plan to provide to F. Pena (Asst Secretary of Treasury) as part of the weekly update.	\$ 507.00	1.8	\$ 912.60
4/21/2018	Pearson, Libby	Manager	Participate in meeting with J. Goodwin, M. Quails, Y. Badr (all Deloitte) to discuss work stream plans, agenda for weekly update with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.5	\$ 253.50
4/23/2018	Badr, Yasmin	Associate	Participate in meeting with T. Hurley, J. Goodwin, M. Faustinelli, M. Quails, L. Pearson (all Deloitte) to review/update presentation for weekly meeting with F. Pena (Asst Secretary of Treasury)	\$ 366.00	0.7	\$ 256.20
4/23/2018	Badr, Yasmin	Associate	Participate in meeting with T. Hurley, J. Goodwin, M. Faustinelli, M. Quails, L. Pearson (all Deloitte) to discuss updated draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury)	\$ 366.00	0.6	\$ 219.60
4/23/2018	Badr, Yasmin	Associate	Participate in meeting with F. Pena (Asst Secretary of Treasury) T. Hurley, J. Goodwin, M. Faustinelli, M. Quails (all Deloitte) to provide weekly updates on the Office of the CFO work stream, discuss newly issued PROMESA Fiscal Plan.	\$ 366.00	0.9	\$ 329.40

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
4/23/2018	Badr, Yasmin	Associate	Prepare draft of project plan for Treasury activities under the Office of the CFO (OCFO) based on level III/level IV process flows.	\$ 366.00	1.9	\$ 695.40
4/23/2018	Badr, Yasmin	Associate	Update draft of project plan for Treasury activities under the Office of the CFO (OCFO) based on level III/level IV process flows based on feedback received from M. Quails to add activities.	\$ 366.00	1.1	\$ 402.60
4/23/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with T. Hurley, J. Goodwin, M. Faustinelli, M. Quails, Y. Badr (all Deloitte) to review/update presentation for weekly meeting with F. Pena (Asst Secretary of Treasury)	\$ 546.00	0.7	\$ 382.20
4/23/2018	Faustinelli, Mariana	Senior Manager	Review analysis of Treasury Risk & Controls Knowledgebase in comparison to State Industry Print & PeopleSoft Industry Print to identify where to apply controls in the process.	\$ 546.00	1.0	\$ 546.00
4/23/2018	Faustinelli, Mariana	Senior Manager	Provide feedback on Treasury analysis on functional organization structure to address gaps related to mapped controls in the processes.	\$ 546.00	0.5	\$ 273.00
4/23/2018	Faustinelli, Mariana	Senior Manager	Review updated analysis of Treasury processes, including State Industry Prints included in draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.6	\$ 327.60
4/23/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with T. Hurley, J. Goodwin, M. Quails, L. Pearson, Y. Badr (all Deloitte) to discuss updated draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury)	\$ 546.00	0.6	\$ 327.60
4/23/2018	Faustinelli, Mariana	Senior Manager	Review updated agenda, status updates, content slides included in draft presentation in preparation for weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.7	\$ 382.20
4/23/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with F. Pena (Asst Secretary of Treasury) T. Hurley, J. Goodwin, M. Quails, Y. Badr (all Deloitte) to provide weekly updates on the Office of the CFO work stream, discuss newly issued PROMESA Fiscal Plan.	\$ 546.00	0.9	\$ 491.40
4/23/2018	Goodwin, Jeff	Partner	Meeting with F. Pena (Asst Secretary of Treasury) T. Hurley, M. Faustinelli, M. Quails, Y. Badr. (all Deloitte) to provide weekly updates on the Office of the CFO work stream, discuss newly issued PROMESA Fiscal Plan.	\$ 621.00	0.9	\$ 558.90

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
4/23/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley, M. Faustinelli, M. Quails, L. Pearson, Y. Badr (all Deloitte) to discuss updated draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.6	\$ 372.60
4/23/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley, M. Faustinelli, M. Quails, L. Pearson, Y. Badr (all Deloitte) to review/update presentation for weekly meeting with F. Pena (Asst Secretary of Treasury)	\$ 621.00	0.7	\$ 434.70
4/23/2018	Goodwin, Jeff	Partner	Prepare analysis on priority activities for Treasury functional area to develop detailed next steps for the Office of the CFO (OCFO) roadmap development.	\$ 621.00	1.3	\$ 807.30
4/23/2018	Hurley, Timothy	Principal	Review analysis on the status of the Office of the CFO (OCFO) account reconciliations as part of the bank account rationalization process.	\$ 621.00	0.8	\$ 496.80
4/23/2018	Hurley, Timothy	Principal	Call with Alphonso and OCFO team regarding current status and next steps for Fiscal Plan implementation in Treasury.	\$ 621.00	1.2	\$ 745.20
4/23/2018	Pearson, Libby	Manager	Participate in meeting with T. Hurley, J. Goodwin, M. Faustinelli, M. Quails, Y. Badr (all Deloitte) to review/update presentation for weekly meeting with F. Pena (Asst Secretary of Treasury)	\$ 507.00	0.7	\$ 354.90
4/23/2018	Quails, Mike	Manager	Develop project plan Gantt/work breakdown structure for Treasury function processes required to establish an Office of the CFO (OCFO) in preparation for stakeholder meetings.	\$ 507.00	2.1	\$ 1,064.70
4/23/2018	Quails, Mike	Manager	Update process maps for Treasury/Financial Controls to be ordered by Current State organizational structure in advance of review session with stakeholders.	\$ 507.00	0.9	\$ 456.30
4/23/2018	Quails, Mike	Manager	Meeting with T. Hurley, J. Goodwin, M. Faustinelli, L. Pearson, Y. Badr (all Deloitte) to review/update presentation for weekly meeting with F. Pena (Asst Secretary of Treasury)	\$ 507.00	0.7	\$ 354.90
4/23/2018	Quails, Mike	Manager	Update project plan for Treasury/Financial Controls functions based on recent updates to process mapping to support the roadmap development for the Office of the CFO (OCFO).	\$ 507.00	1.1	\$ 557.70
4/23/2018	Quails, Mike	Manager	Update weekly update presentations for F. Pena (Asst Secretary of Treasury) based on feedback from leadership (T. Hurley, J. Goodwin) incorporating new/changed Fiscal Plan elements in advance of weekly meeting.	\$ 507.00	2.7	\$ 1,368.90

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Date	Professional	Level	Description	Rate	Hours	Fees
4/23/2018	Quails, Mike	Manager	Meeting with T. Hurley, J. Goodwin, M. Faustinelli, L. Pearson, Y. Badr (all Deloitte) to discuss updated draft presentation for weekly meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.6	\$ 304.20
4/23/2018	Quails, Mike	Manager	Complete final edits for the weekly update presentations to F. Pena (Asst Secretary of Treasury) based on leadership feedback in advance of weekly meeting.	\$ 507.00	0.4	\$ 202.80
4/23/2018	Quails, Mike	Manager	Meeting with F. Pena (Asst Secretary of Treasury) T. Hurley, J. Goodwin, M. Faustinelli, Y. Badr. (all Deloitte) to provide weekly updates on the Office of the CFO work stream, discuss newly issued PROMESA Fiscal Plan.	\$ 507.00	0.9	\$ 456.30
4/24/2018	Badr, Yasmin	Associate	Participate in meeting with J. Goodwin, A. Narechania, M. Faustinelli, M. Quails to assess impact of Hacienda's future state operating model, financial architecture on the structure of the Office of the CFO (OCFO).	\$ 366.00	1.1	\$ 402.60
4/24/2018	Badr, Yasmin	Associate	Meeting with J. Goodwin, M. Faustinelli, M. Quails, C. Villavicencio(Deloitte) to analyze Hacienda's current-state IT infrastructure to inform the development of the roadmap for the Financial IT Systems under the Office of the CFO (OCFO).	\$ 366.00	0.7	\$ 256.20
4/24/2018	Badr, Yasmin	Associate	Prepare draft of presentation for meeting with E. Rios (Treasury Tax Policy) regarding next steps for designing the roadmap for the Tax Policy/Economic Analysis function of the Office of the CFO (OCFO).	\$ 366.00	1.1	\$ 402.60
4/24/2018	Badr, Yasmin	Associate	Update draft of presentation for meeting with E. Rios (Treasury Tax Policy) regarding next steps for designing the roadmap for the Tax Policy/Economic Analysis function based on feedback received to include additional priority activities.	\$ 366.00	0.8	\$ 292.80
4/24/2018	Badr, Yasmin	Associate	Prepare draft of presentation for meeting with R. Cruz (Hacienda-GPR) to discuss current-state/transitional state technological gaps that will impact the Financial IT responsibilities when initially standing up the Office of the CFO (OCFO).	\$ 366.00	1.6	\$ 585.60
4/24/2018	Badr, Yasmin	Associate	Update presentation for meeting with R. Cruz (Hacienda-GPR) to discuss current-state/transitional state technological gaps that will impact the Financial IT responsibilities when initially standing up the Office of the CFO (OCFO).	\$ 366.00	0.7	\$ 256.20

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Date	Professional	Level	Description	Rate	Hours	Fees
4/24/2018	Badr, Yasmin	Associate	Develop custom Industry Print process map for latest Level III processes for Treasury activities identified to date that will fall under the Office of the CFO (OCFO).	\$ 366.00	2.7	\$ 988.20
4/24/2018	Faustinelli, Mariana	Senior Manager	Meeting with J. Goodwin, A. Narechania, M. Quails, Y. Badr to assess impact of Hacienda's future state operating model, financial architecture on the structure of the Office of the CFO (OCFO).	\$ 546.00	1.1	\$ 600.60
4/24/2018	Faustinelli, Mariana	Senior Manager	Draft activities for the roadmap to be used as deliverable to depict the OCFO implementation plan.	\$ 546.00	1.2	\$ 655.20
4/24/2018	Faustinelli, Mariana	Senior Manager	Meeting with J. Goodwin, M. Quails, C. Villavicencio, Y. Badr (all Deloitte) to analyze Hacienda's current-state IT infrastructure to inform the development of the roadmap for the Financial IT Systems under the Office of the CFO (OCFO).	\$ 546.00	0.7	\$ 382.20
4/24/2018	Faustinelli, Mariana	Senior Manager	Review analysis on Tax Policy/Economic Analysis priority activities prior to meeting with E. Rios (Treasury Tax Policy).	\$ 546.00	0.9	\$ 491.40
4/24/2018	Faustinelli, Mariana	Senior Manager	Meeting with J. Goodwin, L. Pearson to discuss priority areas for accounting, financial reporting activities in the Office of the CFO (OCFO) roadmap.	\$ 546.00	0.7	\$ 382.20
4/24/2018	Faustinelli, Mariana	Senior Manager	Provide feedback on central accounting analysis/ task activities to incorporate tasks into the OCFO roadmap.	\$ 546.00	1.4	\$ 764.40
4/24/2018	Goodwin, Jeff	Partner	Prepare analysis on Tax Policy/Analysis key priority activities for meeting with E. Rios (Treasury Tax Policy).	\$ 621.00	1.6	\$ 993.60
4/24/2018	Goodwin, Jeff	Partner	Meeting with M. Faustinelli, M. Quails, C. Villavicencio, Y. Badr (all Deloitte) to analyze Hacienda's current-state IT infrastructure to inform the development of the roadmap for the Financial IT Systems under the Office of the CFO (OCFO).	\$ 621.00	0.7	\$ 434.70
4/24/2018	Goodwin, Jeff	Partner	Participate in meeting with M. Faustinelli, L. Pearson to discuss priority areas for accounting, financial reporting activities in the Office of the CFO (OCFO) roadmap.	\$ 621.00	0.7	\$ 434.70
4/24/2018	Goodwin, Jeff	Partner	Prepare task list to support the phase 1 of the Office of the CFO (OCFO) roadmap (transitional) as well as the Phase 2 (automation) post the implementation of supporting technology.	\$ 621.00	1.4	\$ 869.40
4/24/2018	Goodwin, Jeff	Partner	Meeting with A. Narechania, M. Faustinelli, M. Quails, Y. Badr (all Deloitte) to assess impact of Hacienda's future state operating model, financial architecture on the structure of the Office of the CFO (OCFO).	\$ 621.00	1.1	\$ 683.10

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Date	Professional	Level	Description	Rate	Hours	Fees
4/24/2018	Pearson, Libby	Manager	Participate in meeting with J. Goodwin, M. Faustinelli to discuss priority areas for accounting, financial reporting activities in the Office of the CFO (OCFO) roadmap.	\$ 507.00	0.7	\$ 354.90
4/24/2018	Quails, Mike	Manager	Update the timing of activities in project plan Gantt/work breakdown structures for Treasury/Financial Controls functions to support the roadmap development for the Office of the CFO (OCFO).	\$ 507.00	2.2	\$ 1,115.40
4/24/2018	Quails, Mike	Manager	Draft meeting invitation/agenda for stakeholder meetings with A. Rossy (Treasury) to discuss short-term priorities, timing of activities, functional structure to support Treasury/Financial Controls with in the Office of the CFO (OCFO).	\$ 507.00	0.3	\$ 152.10
4/24/2018	Quails, Mike	Manager	Prepare draft comparison data for 'State Cash Flow Management Programs' to be compared to the Treasury/Financial Controls functions of the Government of Puerto Rico to inform roadmap decision making during the development of the Office of the CFO (OCFO).	\$ 507.00	1.9	\$ 963.30
4/24/2018	Quails, Mike	Manager	Participate in meeting with J. Goodwin, A. Narechania, M. Faustinelli, Y. Badr to assess impact of Hacienda's future state operating model, financial architecture on the structure of the Office of the CFO (OCFO).	\$ 507.00	1.1	\$ 557.70
4/24/2018	Quails, Mike	Manager	Prepare draft comparison data for 'State Cash Management Services' to be compared to the Treasury/Financial Controls functions of the Government of Puerto Rico to inform roadmap decision making during the development of the Office of the CFO (OCFO).	\$ 507.00	2.6	\$ 1,318.20
4/24/2018	Quails, Mike	Manager	Participate in meeting with J. Goodwin, M. Faustinelli, C. Villavicencio, Y. Badr (all Deloitte) to analyze Hacienda's current-state IT infrastructure to inform the development of the roadmap for the Financial IT Systems under the Office of the CFO (OCFO).	\$ 507.00	0.7	\$ 354.90
4/24/2018	Quails, Mike	Manager	Prepare initial draft of 'Maturity Model assessment' for comparison to Current State Treasury/Financial Controls functions to inform project planning during the development of the Office of the CFO (OCFO).	\$ 507.00	2.4	\$ 1,216.80
4/25/2018	Badr, Yasmin	Associate	Develop custom Level IV process map in Industry Print for GPR for Treasury: Administering Banking Interfaces	\$ 366.00	1.2	\$ 439.20



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Date	Professional	Level	Description	Rate	Hours	Fees
4/25/2018	Badr, Yasmin	Associate	Develop custom Level IV process map in Industry Print for Treasury: Daily Cash Positioning	\$ 366.00	1.1	\$ 402.60
4/25/2018	Badr, Yasmin	Associate	Participate in meeting with E. Rios (Tax Policy), J. Goodwin, M. Quails (both Deloitte) to discuss the current-state as well as future-state responsibilities for Tax Policy/ Economic Analysis under the Office of the CFO (OCFO).	\$ 366.00	1.1	\$ 402.60
4/25/2018	Badr, Yasmin	Associate	Develop custom Level IV process map in Industry Print for Treasury: Policies and procedures.	\$ 366.00	1.2	\$ 439.20
4/25/2018	Badr, Yasmin	Associate	Develop custom Level IV process map in Industry Print for Treasury: Manage Capital Structure.	\$ 366.00	2.1	\$ 768.60
4/25/2018	Badr, Yasmin	Associate	Participate in meeting with R. Cruz (Financial IT), J. Goodwin (Deloitte) to discuss current-state/transitional state technological gaps that will impact the Financial IT responsibilities when initially standing up the Office of the CFO (OCFO).	\$ 366.00	1.4	\$ 512.40
4/25/2018	Badr, Yasmin	Associate	Develop custom Level IV process map in Industry Print for Treasury: Manage Bank Accounts.	\$ 366.00	1.1	\$ 402.60
4/25/2018	Faustinelli, Mariana	Senior Manager	Review updated analysis of Financial IT PeopleSoft & generic State Industry Prints for meeting with R. Cruz (Hacienda CIO).	\$ 546.00	0.4	\$ 218.40
4/25/2018	Goodwin, Jeff	Partner	Meeting with R. Cruz (Financial IT), Y. Badr (Deloitte) to discuss current-state/transitional state technological gaps that will impact the Financial IT responsibilities when initially standing up the Office of the CFO (OCFO).	\$ 621.00	1.4	\$ 869.40
4/25/2018	Goodwin, Jeff	Partner	Meeting with E. Rios (Treasury Tax Policy), M. Quails, Y. Badr (both Deloitte) to discuss the current-state as well as future-state responsibilities for Tax Policy/ Economic Analysis under the Office of the CFO (OCFO).	\$ 621.00	1.1	\$ 683.10
4/25/2018	Goodwin, Jeff	Partner	Prepare for E. Rios (Treasury Tax Policy), Raul Cruz (Hacienda CIO) (GPR) meetings including review of discussion documents, organizational materials.	\$ 621.00	1.6	\$ 993.60
4/25/2018	Goodwin, Jeff	Partner	Review of initial proposed organizational chart for the Treasury function of the OCFO to identify gaps and provide feedback.	\$ 621.00	1.3	\$ 807.30

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Date	Professional	Level	Description	Rate	Hours	Fees
4/25/2018	Pearson, Libby	Manager	Prepare analysis of inputs into audited financial statements from meeting with O. Rodriguez (Asst Secretary of Central Accounting), and R. Guerra (Asst Secretary of Central Accounting) (both GPR) to prioritize accounting initiatives.	\$ 507.00	2.3	\$ 1,166.10
4/25/2018	Pearson, Libby	Manager	Prepare analysis of Comprehensive Annual Financial Report (CAFR) to identify required inputs to audited financial statements from meeting with O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting) to prioritize accounting initiatives.	\$ 507.00	1.4	\$ 709.80
4/25/2018	Quails, Mike	Manager	Prepare updated Current State Organizational Structure, Treasury/Financial Controls Functional Summary content slides to capture data from prior stakeholder meetings to support the development of the Office of the CFO roadmap.	\$ 507.00	1.9	\$ 963.30
4/25/2018	Quails, Mike	Manager	Updated analysis of Treasury/Financial Controls Function processes to capture current state categories plus additional sub-processes from prior stakeholder meetings to support the development of the roadmap for the Office of the CFO.	\$ 507.00	1.8	\$ 912.60
4/25/2018	Quails, Mike	Manager	Prepare analysis of Public Sector Treasury Functional Scope to highlight the gaps in the current state, inform stakeholder decisions making for the scope of the Treasury/Financial Controls area of the Office of the CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
4/25/2018	Quails, Mike	Manager	Developed code for Milestone #4 Payroll Solicitation, Agency data collection spreadsheet aid in select of editable cell for mass distribution to agency financial leaders.	\$ 507.00	0.9	\$ 456.30
4/25/2018	Quails, Mike	Manager	Updated analysis of Key Trends within State Treasurer's Offices to highlight opportunity, inform stakeholder decisions making for Treasury/Financial Controls area of the Office of the CFO (OCFO).	\$ 507.00	1.9	\$ 963.30
4/25/2018	Quails, Mike	Manager	Drafted Priorities, Bank/Account Rationalization, Rationalization Parameters content for inclusion in stakeholder meeting presentation to support the development of the roadmap for the Office of the CFO (OCFO).	\$ 507.00	2.3	\$ 1,166.10
4/25/2018	Quails, Mike	Manager	Updated Milestone #4 Payroll Solicitation, Agency data collection spreadsheet code to facilitate faster data collection, by agency financial leaders.	\$ 507.00	0.6	\$ 304.20

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Date	Professional	Level	Description	Rate	Hours	Fees
4/25/2018	Quails, Mike	Manager	Meeting with E. Rios (Tax Policy), J. Goodwin, Y. Badr (Deloitte) to discuss the current-state as well as future-state responsibilities for Tax Policy/ Economic Analysis under the Office of the CFO (OCFO).	\$ 507.00	1.1	\$ 557.70
4/26/2018	Badr, Yasmin	Associate	Develop custom Level IV process map in Industry Print for GPR for Treasury: Measuring/Reporting Performance.	\$ 366.00	1.2	\$ 439.20
4/26/2018	Badr, Yasmin	Associate	Develop custom Level IV process map in Industry Print for GPR for Treasury: Reconciling Book to Bank.	\$ 366.00	2.1	\$ 768.60
4/26/2018	Badr, Yasmin	Associate	Meeting with A. Rossy (Treasury), J. Goodwin, M. Quails (Deloitte) to discuss current-state/transitional state technological gaps that will impact the Treasury responsibilities when initially standing up the Office of the CFO (OCFO).	\$ 366.00	1.8	\$ 658.80
4/26/2018	Badr, Yasmin	Associate	Develop custom Level IV process map in Industry Print for GPR for Treasury: Processing Wire Transfers.	\$ 366.00	1.3	\$ 475.80
4/26/2018	Badr, Yasmin	Associate	Prepare weekly status update for F. Pena (Asst Secretary of Treasury) outlining risks, milestones, and achievements for week 4/23-4/27.	\$ 366.00	1.4	\$ 512.40
4/26/2018	Badr, Yasmin	Associate	Develop custom Level IV process map in Industry Print for GPR for Treasury: Issuing Bonds/Notes	\$ 366.00	1.1	\$ 402.60
4/26/2018	Goodwin, Jeff	Partner	Meeting with A. Rossy (Treasury), M. Quails, Y. Badr (Deloitte) to discuss current-state/transitional state technological gaps that will impact the Treasury responsibilities when initially standing up the Office of the CFO (OCFO).	\$ 621.00	1.8	\$ 1,117.80
4/26/2018	Goodwin, Jeff	Partner	Review of Treasury/Financial Controls presentation in preparation for meeting with A. Rossy (Treasury) to clarify priorities to be included in the development of a roadmap for the Office of the CFO (OCFO).	\$ 621.00	0.7	\$ 434.70
4/26/2018	Goodwin, Jeff	Partner	Analyze leading practices, process taxonomy, as well as, maturity models for Accounting/Financial Reporting, Treasury/Financial Controls, processes to support communication across the client stakeholder and team.	\$ 621.00	0.5	\$ 310.50
4/26/2018	Goodwin, Jeff	Partner	Participate in working session with L. Pearson (Deloitte) to update status listing plus tactics for Accounting/Financial Reporting work stream in preparation for stakeholder meetings.	\$ 621.00	0.3	\$ 186.30

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Date	Professional	Level	Description	Rate	Hours	Fees
4/26/2018	Goodwin, Jeff	Partner	Develop task list to support objectives of scheduled meetings in the following week to track progress toward deliverables for the Office of the CFO (OCFO) work stream.	\$ 621.00	0.8	\$ 496.80
4/26/2018	Goodwin, Jeff	Partner	Review of Accounting approach taxonomy	\$ 621.00	0.3	\$ 186.30
4/26/2018	Goodwin, Jeff	Partner	Prepare for discussions with stakeholders. Meeting with M. Quails (Deloitte) to review process taxonomy for Treasury, work stream next steps for Treasury/Financial Controls to support the development of the office of the CFO (OCFO).	\$ 621.00	0.5	\$ 310.50
4/26/2018	Pearson, Libby	Manager	Prepare presentation of common accounting processes for meeting with O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting) to prioritize accounting initiatives.	\$ 507.00	1.5	\$ 760.50
4/26/2018	Pearson, Libby	Manager	Prepare draft agenda for April-30 meeting with F. Pena (Asst Secretary of Treasury) to discuss the Office of the CFO (OCFO) work stream status.	\$ 507.00	0.2	\$ 101.40
4/26/2018	Pearson, Libby	Manager	Participate in working session with J. Goodwin (Deloitte) to update status listing plus tactics for Accounting/Financial Reporting work stream in preparation for stakeholder meetings.	\$ 507.00	0.3	\$ 152.10
4/26/2018	Quails, Mike	Manager	Prepare talking points and question listing by analyzing the Cash Flow Forecasting Maturity model to inform discussion with A. Rossy (Treasury Contractor) in advance of meeting.	\$ 507.00	1.9	\$ 963.30
4/26/2018	Quails, Mike	Manager	Prepare analysis, talking points for Cash Flow Forecasting Direct versus Indirect methods to inform discussion with A. Rossy (Treasury Contractor) in advance of meeting.	\$ 507.00	0.7	\$ 354.90
4/26/2018	Quails, Mike	Manager	Update agenda, task status, next steps slides to inform discussion with A. Rossy (Treasury Contractor) in advance of meeting.	\$ 507.00	0.5	\$ 253.50
4/26/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury), J. Goodwin, Y. Badr (Deloitte) to discuss current-state/transitional state technological gaps that will impact the Treasury responsibilities when initially standing up the Office of the CFO (OCFO).	\$ 507.00	1.8	\$ 912.60

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4/26/2018	Quails, Mike	Manager	Meeting with J. Goodwin (Deloitte) to review process taxonomy for Treasury, work stream next steps for Treasury/Financial Controls to support the development of the office of the CFO (OCFO).	\$ 507.00	0.5	\$ 253.50
4/27/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with T. Hurley, J. Goodwin, M. Quails, L. Pearson (all Deloitte) to discuss work stream weekly priorities, plans/tasks, update presentations in preparation for meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.6	\$ 327.60
4/27/2018	Goodwin, Jeff	Partner	Review status reports materials for Treasury/Financial Controls, Accounting/Financial Reporting for the current week, including next weeks priorities to support the development of the Office of the CFO (OCFO).	\$ 621.00	1.6	\$ 993.60
4/27/2018	Goodwin, Jeff	Partner	Participate in meeting with T. Hurley, M. Faustinelli, M. Quails, L. Pearson (all Deloitte) to discuss work stream weekly priorities, plans/tasks, update presentations in preparation for meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.6	\$ 372.60
4/27/2018	Pearson, Libby	Manager	Meeting with T. Hurley, J. Goodwin, M. Faustinelli, M. Quails (Deloitte) to discuss work stream weekly priorities, plans/tasks, update presentations in preparation for meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.6	\$ 304.20
4/27/2018	Pearson, Libby	Manager	Revise draft agenda for April-30 meeting with F. Pena (Asst Secretary of Treasury) to discuss current Office of the CFO(OCFO) project status.	\$ 507.00	0.4	\$ 202.80
4/27/2018	Pearson, Libby	Manager	Continue drafting presentation of common accounting processes for meeting with O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting) to prioritize accounting initiatives.	\$ 507.00	2.9	\$ 1,470.30
4/27/2018	Quails, Mike	Manager	Updated Treasury/Financial Controls current state with additional information/learnings from A. Rossy (Treasury) to be used in future stakeholder meetings for planning purposes.	\$ 507.00	1.3	\$ 659.10
4/27/2018	Quails, Mike	Manager	Draft questions, potential priorities for Budget/Financial Planning meeting with J Doyle (Deloitte) in advance of meeting to support the development of a roadmap for the Office of the CFO (OCFO).	\$ 507.00	0.6	\$ 304.20

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Date	Professional	Level	Description	Rate	Hours	Fees
4/27/2018	Quails, Mike	Manager	Draft meeting agenda with questions for stakeholder meeting with A. Rossy (Treasury) to discuss cash positioning in advance of meeting with A. Rossy (Treasury).	\$ 507.00	0.4	\$ 202.80
4/27/2018	Quails, Mike	Manager	Meeting with T. Hurley, J. Goodwin, M. Faustinelli, L. Pearson (Deloitte) to discuss work stream weekly priorities, plans/tasks, update presentations in preparation for meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.6	\$ 304.20
4/27/2018	Quails, Mike	Manager	Review Accounting/Financial Statement work stream presentation to provide feedback on priorities, modified accrual reporting, as well as, timeline of activities to support the development of the roadmap.	\$ 507.00	0.9	\$ 456.30
4/30/2018	Faustinelli, Mariana	Senior Manager	Meeting with A. Rossy (Treasury) T. Hurley, J. Goodwin, M. Quails, L. Pearson (Deloitte) to provide weekly updates on the Office of the CFO (OCFO) work stream, discuss Fiscal Plan, as well as discuss next steps for the Treasury function to inform the implementation roadmap.	\$ 546.00	1.8	\$ 982.80
4/30/2018	Faustinelli, Mariana	Senior Manager	Review updated presentation for upcoming meeting with O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting) that incorporate updates from previous week in the area of central accounting.	\$ 546.00	1.3	\$ 709.80
4/30/2018	Faustinelli, Mariana	Senior Manager	Review updated presentation for weekly meeting with A. Rossy (Treasury) to continue structuring treasury function, discussing next steps for Treasury Single Account.	\$ 546.00	1.0	\$ 546.00
4/30/2018	Goodwin, Jeff	Partner	Meeting with A. Rossy (Treasury) T. Hurley, M. Faustinelli, M. Quails, L. Pearson (Deloitte) to provide weekly updates on the Office of the CFO (OCFO) work stream, discuss Fiscal Plan, as well as discuss next steps for the Treasury function to inform the implementation roadmap.	\$ 621.00	1.8	\$ 1,117.80
4/30/2018	Goodwin, Jeff	Partner	Prepare agenda for meeting with F. Pena (Asst Secretary of Treasury) regarding updates on progress made on the Office of the CFO (OCFO) work stream.	\$ 621.00	0.4	\$ 248.40
4/30/2018	Goodwin, Jeff	Partner	Review revised Office of the CFO organization structure and roadmap to provide feedback/update prior to weekly status update with F. Pena (Asst Secretary of Treasury), A. Rossy (Treasury).	\$ 621.00	1.5	\$ 931.50

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Date	Professional	Level	Description	Rate	Hours	Fees
4/30/2018	Pearson, Libby	Manager	Meeting with A. Rossy (Treasury) T. Hurley, J. Goodwin, M. Faustinelli, M. Quails (Deloitte) to provide weekly updates on the Office of the CFO (OCFO) work stream, discuss Fiscal Plan, as well as discuss next steps for the Treasury function to inform the implementation roadmap.	\$ 507.00	1.8	\$ 912.60
4/30/2018	Pearson, Libby	Manager	Update presentation for upcoming meeting with O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting) to incorporate feedback on Treasury processes received from J. Goodwin (Deloitte).	\$ 507.00	0.5	\$ 253.50
4/30/2018	Pearson, Libby	Manager	Update presentation for weekly meeting with A. Rossy (Treasury) to report on progress made regarding Accounting/Financial Reporting.	\$ 507.00	1.0	\$ 507.00
4/30/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) to review details of Cash Positioning current state in order to inform the development of a roadmap for Treasury/Financial Controls functions of the Office of CFO (OCFO).	\$ 507.00	2.1	\$ 1,064.70
4/30/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) to review Treasury/Financial Controls function communication/organizational challenges/opportunity to inform the roadmap development for the Office of CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
4/30/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) to update current state Organizational Chart with functions to inform the development of a roadmap for Treasury/Financial Controls functions of the Office of CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
4/30/2018	Quails, Mike	Manager	Update the recent activities listing, roadmap, and operating model content slides for weekly update presentations to F. Pena (Asst Secretary of Treasury) based on feedback from leadership (T. Hurley, J. Goodwin) in advance of weekly meeting.	\$ 507.00	2.6	\$ 1,318.20
4/30/2018	Quails, Mike	Manager	Review summary of bank account balance for GPR in order to identify strategies to improve liquidity/borrow activities to inform the roadmap development for Cash Positioning within Treasury/Financial Controls.	\$ 507.00	1.1	\$ 557.70
4/30/2018	Quails, Mike	Manager	Update the Treasury/Financial Controls current state Organizational Structure and Functional Duties with additional information provided by A. Rossy (Treasury) in order to inform future state organizational development.	\$ 507.00	1.4	\$ 709.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/30/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) T. Hurley, J. Goodwin, M. Faustinelli, L. Pearson (Deloitte) to provide weekly updates on the Office of the CFO (OCFO) work stream, discuss Fiscal Plan, as well as discuss next steps for the Treasury function to inform the implementation roadmap.	\$ 507.00	1.8	\$ 912.60
5/1/2018	Faustinelli, Mariana	Senior Manager	Meeting with O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting) J. Goodwin, V. Soran, L. Pearson (Deloitte) to discuss accounting priorities in OCFO.	\$ 546.00	2.5	\$ 1,365.00
5/1/2018	Faustinelli, Mariana	Senior Manager	Review analysis on checks paid provided by M. Quails (Deloitte) to identify areas of for opportunity to improve the current cash positioning/reconciliation processes, as well as, inform the Treasury/Financial Controls priorities.	\$ 546.00	0.7	\$ 382.20
5/1/2018	Faustinelli, Mariana	Senior Manager	Review updated analysis on future state operating model based on additional scope confirmed during previous week in order to depict functions of future OCFO to obtain feedback from O. Rodriguez, R. Guerra (Central Accounting) in the areas of central accounting.	\$ 546.00	1.7	\$ 928.20
5/1/2018	Faustinelli, Mariana	Senior Manager	Review updated analysis on tax, economic state analysis based on additional scope discussed at previous meeting with E. Rios (Tax Policy) week in order to depict functions of future OCFO to obtain feedback from E. Rios (Treasury Tax Policy).	\$ 546.00	1.1	\$ 600.60
5/1/2018	Goodwin, Jeff	Partner	Participate in meeting with V. Soran, V. Soran (both Deloitte) to discuss revised PeopleSoft timeline to incorporate timeline into OCFO planning.	\$ 621.00	0.7	\$ 434.70
5/1/2018	Goodwin, Jeff	Partner	Participate in meeting with O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting), V. Soran, M. Faustinelli, L. Pearson (all Deloitte) to discuss accounting priorities in OCFO.	\$ 621.00	2.5	\$ 1,552.50
5/1/2018	Goodwin, Jeff	Partner	Prepare analysis on Tax Policy/Economic Analysis processes in preparation for meeting with E. Rios (Treasury Tax Policy).	\$ 621.00	0.8	\$ 496.80
5/1/2018	Goodwin, Jeff	Partner	Prepare analysis on Accounting and Financial Reporting processes in preparation for meeting with O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting).	\$ 621.00	2.2	\$ 1,366.20



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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Pearson, Libby	Manager	Meeting with J. Goodwin, V. Soran (Deloitte) to discuss revised PeopleSoft timeline in order to incorporate timeline into OCFO planning.	\$ 507.00	0.7	\$ 354.90
5/1/2018	Pearson, Libby	Manager	Meeting with O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting), J. Goodwin, V. Soran, M. Faustinelli (Deloitte) to discuss accounting priorities in OCFO.	\$ 507.00	2.5	\$ 1,267.50
5/1/2018	Pearson, Libby	Manager	Update analysis on future-state operating model based on additional scope discussed in order to depict functions of future Office of the CFO (OCFO) for feedback.	\$ 507.00	1.7	\$ 861.90
5/1/2018	Pearson, Libby	Manager	Meeting with L. Pearson to debrief on the updates obtained during meeting O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting) in order to strategize on future state of the OCFO.	\$ 507.00	0.7	\$ 354.90
5/1/2018	Quails, Mike	Manager	Prepare follow up questions for E. Rios (Treasury Tax Policy) from prior meeting notes on Tax Policy/Economic Analysis functions in order to develop priorities to inform the implementation plan for the Office of CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
5/1/2018	Quails, Mike	Manager	Update the Tax Policy/Economic Analysis current state Organizational Structure / Functional Duties with additional information provided by E. Rios (Treasury Tax Policy) order to inform future state organizational development.	\$ 507.00	1.1	\$ 557.70
5/1/2018	Quails, Mike	Manager	Review the Tax Policy sections of the Fiscal Plan dated 4/18/18 as compared to the plan dated 2/12/18 to identify differences to inform the roadmap development for the Office of the CFO (OCFO).	\$ 507.00	1.2	\$ 608.40
5/1/2018	Quails, Mike	Manager	Review of Steps 1/Steps 2 inputs to the Cash Flow/Positioning Model to understand future state scope activities, to inform the priorities/roadmap development for Cash Positioning function within Treasury/Financial Controls.	\$ 507.00	1.7	\$ 861.90
5/1/2018	Quails, Mike	Manager	Review of Steps 3/Steps 5 inputs to the Cash Flow/Positioning Model to understand future state scope activities, to inform the priorities/roadmap development for Cash Positioning function within Treasury/Financial Controls.	\$ 507.00	1.9	\$ 963.30

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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Quails, Mike	Manager	Review weekly cash flow to understand development of the Daily/Weekly Cash Positioning, to inform the functional roles/roadmap development for Cash Positioning functions within Treasury/Financial Controls.	\$ 507.00	1.6	\$ 811.20
5/1/2018	Quails, Mike	Manager	Prepare analysis on treasury single account weekly cash flow to understand future scope of cash positions duties, to inform the priorities/roadmap development for Cash Positioning functions within Treasury/Financial Controls.	\$ 507.00	1.4	\$ 709.80
5/1/2018	Quails, Mike	Manager	Prepare analysis on checks paid to identify areas of for opportunity to improve the current cash positioning/reconciliation processes, as well as, inform the Treasury/Financial priorities.	\$ 507.00	0.9	\$ 456.30
5/1/2018	Quails, Mike	Manager	Prepare agenda for upcoming reconciliation meetings with A. Rossy (Treasury) team to discuss short-term challenges, timing, bank data to support Treasury/Financial Controls with in the Office of CFO (OCFO).	\$ 507.00	0.4	\$ 202.80
5/2/2018	Goodwin, Jeff	Partner	Meeting with E. Rios (Treasury Tax Policy), M. Quails (Deloitte) to discuss Tax Policy/Economic Analysis organization, work stream priorities for consideration in standing up the Office of the CFO (OCFO).	\$ 621.00	1.4	\$ 869.40
5/2/2018	Goodwin, Jeff	Partner	Prepare executive summary presentation for the Office of the CFO work stream for R. Maldonado (Secretary of Treasury).	\$ 621.00	0.9	\$ 558.90
5/2/2018	Goodwin, Jeff	Partner	Review the Office of the CFO (OCFO) operating model, functional activities to be included in each area to identify gaps, areas requiring further development.	\$ 621.00	1.3	\$ 807.30
5/2/2018	Goodwin, Jeff	Partner	Develop task list regarding the Office of the CFO (OCFO) operating model including functional activities by area of responsibility.	\$ 621.00	0.9	\$ 558.90
5/2/2018	Goodwin, Jeff	Partner	Prepare next steps, discussion points for Accounting and Financial Reporting for follow-up meeting with E. Rios (Treasury Tax Policy).	\$ 621.00	1.2	\$ 745.20
5/2/2018	Pearson, Libby	Manager	Meeting with S. Sundaram, M. Smith (both Deloitte) in order to discuss alternatives to loading financial information into new PeopleSoft modules.	\$ 507.00	0.8	\$ 405.60
5/2/2018	Pearson, Libby	Manager	Participate in working session with M. Quails (Deloitte) to develop Office of CFO initial Organizational Structure with associated Operating Models to present to F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.3	\$ 659.10

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Date	Professional	Level	Description	Rate	Hours	Fees
5/2/2018	Pearson, Libby	Manager	Prepare analysis for meeting with R. Maldonado (Secretary of Treasury) to discuss the progress made on the priorities for the Office of the CFO (OCFO).	\$ 507.00	1.9	\$ 963.30
5/2/2018	Pearson, Libby	Manager	Prepare analysis of accounting tasks to inform understanding of O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting) for upcoming meetings.	\$ 507.00	2.1	\$ 1,064.70
5/2/2018	Pearson, Libby	Manager	Update analysis on the Office of the CFO (OCFO) operating models based on feedback from J. Goodwin prior to meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.6	\$ 811.20
5/2/2018	Quails, Mike	Manager	Review of draft presentation for meeting with R. Maldonado (Secretary of Treasury) to review status of Office of the CFO (OCFO) project.	\$ 507.00	0.7	\$ 354.90
5/2/2018	Quails, Mike	Manager	Prepare analysis on the current segregation of duties/process by personnel across the current state organizational structure to identify how future processes can be better aligned to existing staff during a transitional stages of an implementation plan.	\$ 507.00	2.4	\$ 1,216.80
5/2/2018	Quails, Mike	Manager	Prepare analysis comparing the current state organization to states organizations to identify alternative options for fulfilling the Tax Policy/Economic Analysis offices processes.	\$ 507.00	1.7	\$ 861.90
5/2/2018	Quails, Mike	Manager	Prepare analysis comparing the 'Tax initiatives /offsets' to the current state organization/processes to identify the order of magnitude of which the department is understaffed.	\$ 507.00	2.1	\$ 1,064.70
5/2/2018	Quails, Mike	Manager	Prepare analysis on number of assigned positions occupied, available personnel for deployment across functional processes, within Treasury/Financial Controls to identify what functions are not currently staffed.	\$ 507.00	0.6	\$ 304.20
5/2/2018	Quails, Mike	Manager	Participate in meeting with E. Rios (Treasury Tax Policy), J. Goodwin (Deloitte) to discuss Tax Policy/Economic Analysis organization, work stream priorities for consideration in standing up the Office of the CFO (OCFO).	\$ 507.00	1.4	\$ 709.80
5/2/2018	Quails, Mike	Manager	Participate in working session with L. Pearson to develop Office of CFO initial Organizational Structure with associated Operating Models to present to F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.3	\$ 659.10

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5/2/2018	Quails, Mike	Manager	Update the operating model for the Office of the CFO (OCFO) based on feedback received from E. Rios (Treasury Tax Policy) on Tax Policy best practices.	\$ 507.00	0.8	\$ 405.60
5/3/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley (Deloitte) to discuss updates to the Office of the CFO (OCFO) organization design and operating model.	\$ 621.00	0.8	\$ 496.80
5/3/2018	Goodwin, Jeff	Partner	Participate in meeting with A. Rossy (Treasury), M. Quails (Deloitte) to discuss Treasury priority items within the Office of the CFO (OCFO), quick wins, required meetings to set up.	\$ 621.00	1.0	\$ 621.00
5/3/2018	Goodwin, Jeff	Partner	Review updated organization design document which includes operating model designations to provide feedback on updates required prior to meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.8	\$ 496.80
5/3/2018	Goodwin, Jeff	Partner	Develop Accounting/Financial Reporting prioritization task list with implementation plan for review by F. Pena (Asst Secretary of Treasury).	\$ 621.00	2.2	\$ 1,366.20
5/3/2018	Goodwin, Jeff	Partner	Review PeopleSoft project plan to identify dependencies with the Office of CFO (OCFO) plan, coordinate overlapping activities between teams.	\$ 621.00	0.7	\$ 434.70
5/3/2018	Hurley, Timothy	Principal	Meeting with J. Goodwin (Deloitte) to discuss updates to the Office of the CFO (OCFO) organization design and operating model.	\$ 621.00	0.8	\$ 496.80
5/3/2018	Pearson, Libby	Manager	Meeting with S. Sundaram, M. Smith (Deloitte) to discuss beginning balance approach in order to communicate approach to O. Rodriguez, R. Guerra (Central Accounting) in upcoming meetings.	\$ 507.00	1.2	\$ 608.40
5/3/2018	Pearson, Libby	Manager	Update analysis of OCFO value driver taxonomy to account for feedback received from stakeholders in previous two weeks	\$ 507.00	0.7	\$ 354.90
5/3/2018	Pearson, Libby	Manager	Prepare analysis for meeting with O. Rodriguez (Asst Secretary of Central Accounting), R. Guerra (Asst Secretary of Central Accounting) depicting accounting approach, next steps to facilitate standing up the Office of the CFO (OCFO).	\$ 507.00	2.0	\$ 1,014.00
5/3/2018	Pearson, Libby	Manager	Prepare analysis on Continuous Improvement function processes within the Office of the CFO (OCFO) for meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.0	\$ 507.00

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5/3/2018	Quails, Mike	Manager	Update presentation for A. Rossy (Treasury) to include Pubic Sector: priorities, scope diagram, to inform the roadmap development for Treasury/Financial Controls.	\$ 507.00	2.3	\$ 1,166.10
5/3/2018	Quails, Mike	Manager	Update Treasury/Financial Controls presentation to include the agreed upon action with next steps from meeting with A. Rossy (Treasury).	\$ 507.00	1.2	\$ 608.40
5/3/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury), J. Goodwin (Deloitte) to discuss Treasury priority items within the Office of the CFO (OCFO), quick wins, required meetings to set up.	\$ 507.00	1.0	\$ 507.00
5/4/2018	Goodwin, Jeff	Partner	Participate in meeting with M. Quails (Deloitte) to discuss planning, project status, next step in preparation for Monday meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	1.1	\$ 683.10
5/4/2018	Pearson, Libby	Manager	Update presentation for weekly meeting with F. Pena (Asst Secretary of Treasury) in order to include findings from stakeholders interviewed to date.	\$ 507.00	1.3	\$ 659.10
5/4/2018	Quails, Mike	Manager	Prepare analysis on 4-26 Daily/Weekly Cash Positioning build up of inflows/outflows by data sources to identify alternatives to improve the daily cash positioning process.	\$ 507.00	2.1	\$ 1,064.70
5/4/2018	Quails, Mike	Manager	Review 4-26 reconciliations variances to isolate potential root causes for cash positioning variances.	\$ 507.00	0.9	\$ 456.30
5/4/2018	Quails, Mike	Manager	Update Treasury best practices for revenue collection to include accepting payment cards / selection of payment card service providers to assist in the development of a maturity score for each functional area.	\$ 507.00	1.2	\$ 608.40
5/4/2018	Quails, Mike	Manager	Participate in meeting with J. Goodwin (Deloitte) to discuss planning, project status, next step in preparation for Monday meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.1	\$ 557.70
5/4/2018	Valencia, Veronica	Senior Associate	Draft report to R. Maldonado (Hacienda) to include updates as it relates to progress on drafting of organizational charts/meetings held to map out initial plan for developing Office of the CFO.	\$ 429.00	1.1	\$ 471.90
5/7/2018	Goodwin, Jeff	Partner	Prepare analysis on go-forward plan detailing key Office of the CFO (OCFO) priority areas of focus, activities, timeline to present to F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.9	\$ 558.90

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Date	Professional	Level	Description	Rate	Hours	Fees
5/7/2018	Hurley, Timothy	Principal	Meeting with F. Pena (Assistant Secretary of Treasury) and A. Rossy (Treasury) to review weekly status update for week ending May-7 regarding the Office of the CFO (OCFO) initiative.	\$ 621.00	1.2	\$ 745.20
5/7/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) to review reports available in the Banco Popular Web Banking Portal for data to support the Daily Cash Positioning/ Reconciliation processes of the Treasury function.	\$ 507.00	2.6	\$ 1,318.20
5/7/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) to arrange for a meeting with Banco Popular representative to discuss the Web Banking Portal data available to support the Treasury function processes.	\$ 507.00	1.5	\$ 760.50
5/7/2018	Quails, Mike	Manager	Update the analysis on recent activities, Treasury priorities, roster for weekly update presentations to F. Pena (Asst Secretary of Treasury) based on feedback from J. Goodwin in advance of weekly meeting.	\$ 507.00	2.1	\$ 1,064.70
5/7/2018	Quails, Mike	Manager	Update weekly status update for the Office of the CFO (OCFO) to include key risks regarding stakeholder engagement for meeting with A. Rossy (Treasury), F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.5	\$ 253.50
5/7/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) to discuss work stream priorities, operating models, next steps for the Office of CFO (OCFO).	\$ 507.00	1.0	\$ 507.00
5/7/2018	Quails, Mike	Manager	Develop list of topics to discuss with AP Web Portal representative from Banco Popular to identify additional data for current state Treasury processes.	\$ 507.00	0.7	\$ 354.90
5/8/2018	Faustinelli, Mariana	Senior Manager	Meeting with L. Pearson, B. DeCesare (Deloitte) to obtain an understanding of the AP web portal, its reporting as well as aging capabilities, to be able to apply the AP aging capabilities to the Office of the CFO (OCFO).	\$ 546.00	0.6	\$ 327.60
5/8/2018	Pearson, Libby	Manager	Participate in meeting with M. Faustinelli, B. DeCesare (all Deloitte) to discuss current state of AP aging to follow up on request from O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.6	\$ 304.20
5/8/2018	Quails, Mike	Manager	Analyze cash positioning Paso 1 through 6 workbooks in advance of meeting with A. Rossy (Treasury), Viviana Sierra (Treasury) to review/document the steps of the current state process.	\$ 507.00	1.6	\$ 811.20
5/8/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) Viviana Sierra (Treasury) to review/document the steps of the Current State Cash Positioning process.	\$ 507.00	2.7	\$ 1,368.90

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Date	Professional	Level	Description	Rate	Hours	Fees
5/8/2018	Quails, Mike	Manager	Conduct working session with A. Rossy (Treasury) to illustrate alternative methods of developing the required input data required to complete the current state Cash Positioning process.	\$ 507.00	1.8	\$ 912.60
5/8/2018	Quails, Mike	Manager	Analyze the Bank Web Portal data provided by A. Rossy (Treasury) to identify new alternatives for improving the current state clearing related processes.	\$ 507.00	2.3	\$ 1,166.10
5/8/2018	Quails, Mike	Manager	Analyze the Cash Inventory account data provided by A. Rossy (Treasury) to inform planning for the organizational structure, as well as preparation of the Office of CFO (CFO) implementation roadmap.	\$ 507.00	1.7	\$ 861.90
5/9/2018	Faustinelli, Mariana	Senior Manager	Meeting with L. Pearson, M. Quails (all Deloitte) to discuss project status, as well as updates to presentation for upcoming meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.7	\$ 382.20
5/9/2018	Pearson, Libby	Manager	Meeting with M. Faustinelli, M. Quails (all Deloitte) to discuss project status, as well as updates to presentation for upcoming meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.7	\$ 354.90
5/9/2018	Pearson, Libby	Manager	Update analysis on the Office of the CFO (OCFO) implementation roadmap based on revised PeopleSoft implementation plan to account for dependencies, cross-cutting activities.	\$ 507.00	2.6	\$ 1,318.20
5/9/2018	Pearson, Libby	Manager	Update status sections of presentation for upcoming meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.0	\$ 507.00
5/9/2018	Quails, Mike	Manager	Meeting with L. Pearson, M. Faustinelli (all Deloitte) to discuss project status, as well as updates to presentation for upcoming meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.7	\$ 354.90
5/9/2018	Quails, Mike	Manager	Analyze existing Office of CFO plans: Priorities, Quick wins listings, Operation Model Definitions, in order to inform the development of a future state organizational structure.	\$ 507.00	2.3	\$ 1,166.10
5/9/2018	Quails, Mike	Manager	Draft new sequencing for the Office of CFO (OCFO) areas of responsibilities, functional areas, to provide linkages between current activities to the newly prepared organizational structure for the Office of CFO (OCFO) work stream.	\$ 507.00	2.8	\$ 1,419.60

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Date	Professional	Level	Description	Rate	Hours	Fees
5/9/2018	Quails, Mike	Manager	Analyze the current roadmap illustration in order to provide L. Pearson with feedback on way to improve its structure, fill in outstanding gaps.	\$ 507.00	0.9	\$ 456.30
5/9/2018	Quails, Mike	Manager	Prepare analysis on AP aging, lease contract identification, asset capitalization, data to incorporate into current draft of work stream presentation for F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.7	\$ 354.90
5/9/2018	Quails, Mike	Manager	Update Office of the CFO (OCFO) implementation roadmap details based on feedback received from A Rossy (Treasury) for meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.9	\$ 963.30
5/9/2018	Quails, Mike	Manager	Update the work stream status presentation for F. Pena (Asst Secretary of Treasury) to include new scope, transitional roadmap in advance of weekly meeting.	\$ 507.00	0.7	\$ 354.90
5/10/2018	Faustinelli, Mariana	Senior Manager	Meeting with T. Hurley, M. Quails, L. Pearson (Deloitte) to review updates to go forward plan, quick wins, OCFO priorities prior to meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.8	\$ 436.80
5/10/2018	Pearson, Libby	Manager	Meeting with T. Hurley, M. Faustinelli, M. Quails, L. Pearson (Deloitte) to review updates to go forward plan, quick wins, OCFO priorities prior to meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.8	\$ 405.60
5/10/2018	Quails, Mike	Manager	Meeting with T. Hurley, J. Goodwin, M. Faustinelli, L. Pearson (Deloitte) to review updates to go forward plan, quick wins, OCFO priorities prior to meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.8	\$ 405.60
5/10/2018	Quails, Mike	Manager	Prepare analysis on PeopleSoft work stream Treasury requirements, disaster recovery reconciliation requirements in preparation for Bank Reconciliation process meeting.	\$ 507.00	1.5	\$ 760.50
5/10/2018	Quails, Mike	Manager	Prepare analysis on ERP, PRIFAS systems as they relate to Treasury functions in preparation for Bank Reconciliation process meeting.	\$ 507.00	1.9	\$ 963.30
5/10/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) I. Fernandez (Treasury Reconciliation) to begin review/documentation of the current state reconciliation processes, identify potential quick wins.	\$ 507.00	1.8	\$ 912.60



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Date	Professional	Level	Description	Rate	Hours	Fees
5/10/2018	Quails, Mike	Manager	Review the Integrity/Continuous Improvement presentation updated developed by L. Pearson (Deloitte), to inform the development of the future state organizational structure of the Office of CFO (OCFO)	\$ 507.00	0.8	\$ 405.60
5/10/2018	Young, Chris	Principal	Prepare analysis to assess the OCFO plan and its coordination of actions/outcomes with other related projects in ERP, Revenue Initiatives.	\$ 621.00	0.5	\$ 310.50
5/11/2018	Goodwin, Jeff	Partner	Prepare weekly status update report on achievements, risks, next steps for R. Maldonado (Secretary of Treasury).	\$ 621.00	0.4	\$ 248.40
5/11/2018	Quails, Mike	Manager	Prepare updates for weekly status report due to R. Maldonado (Secretary of Treasury) for work stream leadership review.	\$ 507.00	2.1	\$ 1,064.70
5/11/2018	Quails, Mike	Manager	Prepare analysis on Accounts listing provided by I. Fernandez (Treasury Reconciliation) against Cash Positioning data to analyze the magnitude of activity across accounts.	\$ 507.00	1.2	\$ 608.40
5/14/2018	Badr, Yasmin	Associate	Prepare analysis on best practices for automating accounts payable processes to incorporate when implementing PeopleSoft within the Office of the CFO (OCFO).	\$ 366.00	2.3	\$ 841.80
5/14/2018	Badr, Yasmin	Associate	Prepare analysis on leveraging shared service models for centralizing accounts payable (AP) processes within the government to inform future-state processes within the Office of the CFO (OCFO).	\$ 366.00	1.4	\$ 512.40
5/14/2018	Goodwin, Jeff	Partner	Participate in weekly update meeting with F. Pena (Asst Secretary of Treasury), A. Rossy (Treasury), T. Hurley, E. Trainor, M. Quails (Deloitte) to discuss work stream priorities, operating models, next steps for the Office of CFO (OCFO).	\$ 621.00	0.9	\$ 558.90
5/14/2018	Goodwin, Jeff	Partner	Prepare weekly status update outlining accomplishments, risk for R. Maldonado (Secretary of Treasury) for the Office of the CFO (OCFO) work stream.	\$ 621.00	0.4	\$ 248.40
5/14/2018	Quails, Mike	Manager	Participate in weekly update meeting with F. Pena (Asst Secretary of Treasury), A. Rossy (Treasury), T. Hurley, J. Goodwin, E. Trainor (Deloitte) to discuss work stream priorities, operating models, next steps for the Office of CFO (OCFO).	\$ 507.00	0.9	\$ 456.30

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Date	Professional	Level	Description	Rate	Hours	Fees
5/14/2018	Quails, Mike	Manager	Draft Treasury best practices list for Remote Deposit, Payment Consolidation Services, Selection/Acceptance of Payment Cards details to inform the implementation roadmap for the creation of the Office of the CFO (OCFO).	\$ 507.00	1.9	\$ 963.30
5/14/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury), C. Rodriguez (Banco Popular) Banking Representative to review data availability to support Treasury Operations, as well as gain access to other government account bank data to improve interim Treasury processes.	\$ 507.00	2.1	\$ 1,064.70
5/14/2018	Quails, Mike	Manager	Draft requirements for the development of an executive summary of the OCFO project to be presented to R. Maldonado (Secretary of Treasury).	\$ 507.00	0.7	\$ 354.90
5/14/2018	Quails, Mike	Manager	Update current status, recent accomplishments, quick wins within weekly update presentation in advance of weekly status meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.9	\$ 456.30
5/14/2018	Quails, Mike	Manager	Update analysis of functional value drivers, projected timeline, as well as, modified future state organization chart within weekly update presentation for weekly status meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	2.3	\$ 1,166.10
5/15/2018	Badr, Yasmin	Associate	Participate in meeting with J. Goodwin, M. Quails (both Deloitte) to discuss the improvements to the functional operating models, timeline, roadmap to be presented in the executive summary to R. Maldonado (Secretary of Treasury).	\$ 366.00	0.5	\$ 183.00
5/15/2018	Goodwin, Jeff	Partner	Participate in meeting with M. Quails, Y. Badr (both Deloitte) to discuss the improvements to the functional operating models, timeline, roadmap to be presented in the executive summary to R. Maldonado (Secretary of Treasury).	\$ 621.00	0.5	\$ 310.50
5/15/2018	Quails, Mike	Manager	Meeting with J. Goodwin, Y. Badr (Deloitte) to discuss the improvements to the functional operating models, timeline, roadmap to be presented in the executive summary to R. Maldonado (Secretary of Treasury).	\$ 507.00	0.5	\$ 253.50
5/15/2018	Quails, Mike	Manager	Meeting with V. Soran (Deloitte) to discuss the short term opportunities to improve Fiscal Responsibility with an AP Centralization effort in advance of the Enterprise Resource Planning (ERP) system implementations.	\$ 507.00	0.7	\$ 354.90

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Date	Professional	Level	Description	Rate	Hours	Fees
5/15/2018	Quails, Mike	Manager	Prepare analysis on Treasury/Cash Management/Bank Reconciliation presentation to inform interim state planning for the Treasury functional processes.	\$ 507.00	0.6	\$ 304.20
5/15/2018	Quails, Mike	Manager	Prepare analysis on the updated Treasury report outlining assigned positions, occupied positions, available positions to understand the Level of Effort (LOE) required for each organization structure within the Treasury function to inform interim state planning.	\$ 507.00	1.4	\$ 709.80
5/15/2018	Quails, Mike	Manager	Review the current GPR industry print updates for Accounts Payables to inform the interim mandate to establish fiscal controls in advance of the ERP system implementation.	\$ 507.00	2.3	\$ 1,166.10
5/15/2018	Quails, Mike	Manager	Draft update to instructions to improve the executive summary of the OCFO project to be presented to R. Maldonado (Secretary of Treasury).	\$ 507.00	0.6	\$ 304.20
5/15/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) to plan next steps for quick wins, account rationalization, ATI requests for deposit information in order to improve the interim process for the Treasury functions.	\$ 507.00	2.6	\$ 1,318.20
5/15/2018	Quails, Mike	Manager	Review Current State Hacienda IT Architecture provided by the HITT team to identify systems that can potentially deliver deposits data to improve the classification of transactions for the cash positioning process.	\$ 507.00	1.7	\$ 861.90
5/15/2018	Quails, Mike	Manager	Prepare request to HITT team for assistance in identifying deposits data flaw from SAIR/other Hacienda collection systems to improve the classification of transactions for the cash positioning process.	\$ 507.00	0.4	\$ 202.80
5/16/2018	Badr, Yasmin	Associate	Update analysis on accounts payable best practices to include key performance indicators that will enable benchmarking performance against other organizations to measure efficiency and cost per transaction.	\$ 366.00	2.0	\$ 732.00
5/16/2018	Badr, Yasmin	Associate	Update analysis on shared services models for accounts payables processes to include data from case studies of other government entities showing financial and non-financial efficiencies achieved.	\$ 366.00	2.1	\$ 768.60

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Date	Professional	Level	Description	Rate	Hours	Fees
5/16/2018	Badr, Yasmin	Associate	Meeting with J. Goodwin (Deloitte) to review, update analysis on accounts payable automation best practice/shared service models for meeting with F. Pena (Asst Secretary of Treasury).	\$ 366.00	0.7	\$ 256.20
5/16/2018	Goodwin, Jeff	Partner	Participate in meeting with M. Quails, Y. Badr (both Deloitte) to review, update analysis on accounts payable automation best practice/shared service models for meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.7	\$ 434.70
5/16/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) C. Villavicencio (Deloitte) identifying agency collections data from Hacienda collection systems to improve the classification of transactions for the cash positioning process.	\$ 507.00	1.2	\$ 608.40
5/16/2018	Quails, Mike	Manager	Meeting with J. Goodwin, Y. Badr to review, update analysis on accounts payable automation best practice/shared service models for meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.7	\$ 354.90
5/16/2018	Quails, Mike	Manager	Prepare agenda for meeting with A. Rossy (Treasury) C. Villavicencio (Deloitte) identifying agency collections data from Hacienda systems to improve the classification of transactions for the cash positioning process.	\$ 507.00	0.7	\$ 354.90
5/16/2018	Quails, Mike	Manager	Prepared updated to the Organizational Chart, required reporting slides of the Tax Policy/Analysis presentation in advance of meeting with E. Rios (Treasury).	\$ 507.00	1.3	\$ 659.10
5/16/2018	Quails, Mike	Manager	Review BAI Files from Bank to identify the level of details provided by in order to assess if processing of BAI files in the interim state will improve the cash positioning/forecasting process.	\$ 507.00	1.7	\$ 861.90
5/16/2018	Quails, Mike	Manager	Meeting with E. Rios (Treasury) to discuss organizational structure, discuss departmental reporting requirements, succession planning to support the development of a future state roadmap for the Office of CFO (OCFO)	\$ 507.00	1.1	\$ 557.70
5/16/2018	Quails, Mike	Manager	Draft update to the executive summary presentation for R. Maldonado (Secretary of Treasury) including the creation of the accounts payables gating process within PeopleSoft to support the new Fiscal responsibility initiatives.	\$ 507.00	2.9	\$ 1,470.30

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5/16/2018	Quails, Mike	Manager	Draft notes from meeting with E. Rios (Treasury), including update organization chart to support the future state development of the Tax Policy/Economic Analysis department.	\$ 507.00	0.5	\$ 253.50
5/17/2018	Badr, Yasmin	Associate	Prepare analysis on case studies for other organizations using performance indicators for accounts payable processes to identify where GPR lies on the spectrum/ identify potential future-state efficiencies.	\$ 366.00	1.3	\$ 475.80
5/17/2018	Badr, Yasmin	Associate	Prepare analysis on treasury, accounting quick wins for meeting with F. Pena (Asst Secretary of Treasury) to identify next steps.	\$ 366.00	1.9	\$ 695.40
5/17/2018	Goodwin, Jeff	Partner	Prepare outline of go forward plan to stand up AP centralization as a short term transitional function to begin Office of CFO (OCFO) centralization efforts.	\$ 621.00	0.8	\$ 496.80
5/17/2018	Quails, Mike	Manager	Draft outline of Shared Services option for the Office of CFO (OCFO) to include AP Centralization to support GPR Fiscal Responsibility in the interim state prior to PeopleSoft implementation.	\$ 507.00	2.2	\$ 1,115.40
5/17/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) to review ATI systems data flows/availability (SIRAT, SAIR, etc.) to discuss the scope of work that will be required given the availability of new information.	\$ 507.00	0.7	\$ 354.90
5/17/2018	Quails, Mike	Manager	Prepare analysis on Roster Asuntos Económicos y Financieros provided by E. Rios (Treasury Tax Policy) to prepare gap analysis for reporting requirements/staff assignments, to support reporting for the Office of CFO (OCFO) plus other constituent agencies.	\$ 507.00	1.6	\$ 811.20
5/17/2018	Quails, Mike	Manager	Update work stream timeline based on recent updates from Y. Badr (Deloitte) within the executive summary for R. Maldonado (Secretary of Treasury).	\$ 507.00	0.9	\$ 456.30
5/17/2018	Quails, Mike	Manager	Prepare weekly status report due to R. Maldonado (Secretary of Treasury) for work stream leadership review.	\$ 507.00	0.5	\$ 253.50
5/18/2018	Badr, Yasmin	Associate	Prepare weekly status update for R. Maldonado (Secretary of Treasury) outlining progress to date, accomplishments, next steps, risks for standing up the Office of the CFO (OCFO).	\$ 366.00	1.2	\$ 439.20
5/18/2018	Badr, Yasmin	Associate	Prepare analysis on implementation, automation timeline for the areas in scope of the OCFO by the PeopleSoft go-live to identify gaps where interim processes will need to be defined, implemented.	\$ 366.00	1.9	\$ 695.40

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Date	Professional	Level	Description	Rate	Hours	Fees
5/18/2018	Quails, Mike	Manager	Draft update to Treasury functional scope to capture 'Common Scope of Responsibilities' to inform the Treasury/Financial Controls processes that will support the Office of CFO (OCFO).	\$ 507.00	2.1	\$ 1,064.70
5/18/2018	Quails, Mike	Manager	Prepare Office of CFO/AP Centralization short term project outline requested by/for R. Maldonado (Secretary of Treasury).	\$ 507.00	1.1	\$ 557.70
5/18/2018	Quails, Mike	Manager	Prepare analysis on Key Application Definitions (1,2,3) in preparation for meetings with ATI/HITT team members in order to identify potential priorities for capturing Agency Collections deposits data.	\$ 507.00	0.9	\$ 456.30
5/18/2018	Quails, Mike	Manager	Prepare outline/meeting to review Shared Services options including AP Centralization to support GPR Fiscal Responsibility in the interim state prior to PeopleSoft implementation.	\$ 507.00	0.6	\$ 304.20
5/21/2018	Quails, Mike	Manager	Meeting with M. Hoesley (Deloitte) to prepare talking points as well as update content details for weekly update meeting with F. Pena (Asst Secretary of Treasury)	\$ 507.00	0.7	\$ 354.90
5/21/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury), D. Vazques (Treasury Revenue Accounting) to review current state agency collections to inform the organizational planning for the Office of CFO (OCFO)	\$ 507.00	2.1	\$ 1,064.70
5/21/2018	Quails, Mike	Manager	Update weekly status update presentation for meeting with F. Pena (Asst Secretary of Treasury) to include functional analysis of AP, initial AP centralization process diagram.	\$ 507.00	1.6	\$ 811.20
5/21/2018	Quails, Mike	Manager	Prepare analysis on the AP Factory concepts plus industry standards to inform the AP Centralization discussion with F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.4	\$ 709.80
5/21/2018	Quails, Mike	Manager	Prepare analysis on FY18 - FY19 tax expenditures to assist with the financial reporting and staffing needs for the Tax Policy/Economic analysis department	\$ 507.00	1.1	\$ 557.70
5/21/2018	Quails, Mike	Manager	Prepare analysis on AP Centralizations considerations listing to inform discussions with Hacienda stakeholders as part of the development of an AP Centralization/Oversight plan.	\$ 507.00	0.8	\$ 405.60
5/21/2018	Quails, Mike	Manager	Participate in weekly update meeting with F. Pena (Asst Secretary of Treasury), A. Rossy (Treasury), T. Hurley, J. Goodwin, E Trainor (all Deloitte) to discuss work stream priorities, AP Centralization, next steps for the Office of CFO (OCFO).	\$ 507.00	1.5	\$ 760.50

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5/22/2018	Goodwin, Jeff	Partner	Meeting with T. Hurley, K. Chambers, V. Soran, M. Quails (all Deloitte) to design Procure to Pay cycle oversight in order to establish an interim AP Centralization process prior to the new ERP system.	\$ 621.00	0.9	\$ 558.90
5/22/2018	Goodwin, Jeff	Partner	Prepare analysis outlining the Accounts Payable (AP) Centralization strategy with action items, next steps to support standing up the Office of the CFO (OCFO).	\$ 621.00	2.2	\$ 1,366.20
5/22/2018	Goodwin, Jeff	Partner	Meeting with A. Rossy (Treasury) to discuss proof of concept for centralized Accounts Payable (AP) initiative prior to meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.6	\$ 372.60
5/22/2018	Goodwin, Jeff	Partner	Review AP Centralization strategy, Procure-to-Pay workplan diagram, provided by M. Quails (Deloitte), to identify strategies for achieving effective oversight within the Office of the CFO (OCFO).	\$ 621.00	1.9	\$ 1,179.90
5/22/2018	Quails, Mike	Manager	Meeting with T. Hurley, J. Goodwin, K. Chambers, V. Soran (all Deloitte) to design Procure to Pay cycle oversight in order to establish an interim AP Centralization process prior to the new ERP system.	\$ 507.00	0.9	\$ 456.30
5/22/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury), C. Villavicencio (Deloitte) to design a transition plan for Agency Collections to move from SAIR to SIRAT.	\$ 507.00	0.4	\$ 202.80
5/22/2018	Quails, Mike	Manager	Review current liquidity plan details to forecast variances and inform future Treasury discussions.	\$ 507.00	2.3	\$ 1,166.10
5/22/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) to design AP Centralization proof of concept, establish oversight check points to inform transitional planning for the Office of CFO (OCFO).	\$ 507.00	0.7	\$ 354.90
5/22/2018	Quails, Mike	Manager	Update working draft of AP Centralization concepts based on stakeholder input/feedback to inform future discussion, planning efforts.	\$ 507.00	0.9	\$ 456.30
5/22/2018	Quails, Mike	Manager	Participate in meeting with A. Rossy (Treasury), R. Cruz (Hacienda CIO) to review current state, design future state for Agency Collections to provide the necessary data to record/Reconcile transactions, establish receivables balances.	\$ 507.00	1.3	\$ 659.10
5/22/2018	Quails, Mike	Manager	Participate in meeting with A. Rossy (Treasury) to plan for Agency Collections electronic payments to integrate into SIRAT.	\$ 507.00	0.5	\$ 253.50

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Date	Professional	Level	Description	Rate	Hours	Fees
5/22/2018	Quails, Mike	Manager	Drafted reconciliation diagram for a single Agency Collections transaction to be review with A. Rossy (Treasury) to improve inflow forecasting, institute reconciliations.	\$ 507.00	0.9	\$ 456.30
5/22/2018	Quails, Mike	Manager	Prepare analysis on government shared services best practices materials to identify potential options for GPR to transition to a consolidate shared services environment, while continuing to operate multiple ERPs prior to the PeopleSoft go live.	\$ 507.00	2.3	\$ 1,166.10
5/23/2018	Badr, Yasmin	Associate	Prepare analysis on setting up a payment factory via shared services to reduce operational costs as well as leverage the financial coordination capabilities within an in-house bank to get the highest level of efficiency to inform design of the Office of the CFO (OCFO).	\$ 366.00	1.2	\$ 439.20
5/23/2018	Badr, Yasmin	Associate	Prepare analysis on GPR's fiscal responsibility Initiative to outline the Office of the OCFO (OCFO) roadmap, organizational structure, operating model, role of KPIs/dashboards for meeting with F. Pena (Asst Secretary of Treasury).	\$ 366.00	1.8	\$ 658.80
5/23/2018	Badr, Yasmin	Associate	Prepare analysis on next steps for implementing the fiscal responsibility initiative via centralizing accounts payables processes.	\$ 366.00	0.4	\$ 146.40
5/23/2018	Badr, Yasmin	Associate	Update analysis on GPR's fiscal responsibility initiative based on feedback received from J. Goodwin to highlight the next steps, processes required for centralizing accounts payable functions within the Office of the CFO (OCFO).	\$ 366.00	1.6	\$ 585.60
5/23/2018	Goodwin, Jeff	Partner	Meeting with C. Young, M. Quails (Deloitte) to develop critical elements of AP Centralization process that will enable the GPR to build fiscal responsibility as well as have visibility into current processing obstacles, current reporting, potentially take advantage early payment discounts.	\$ 621.00	0.8	\$ 496.80
5/23/2018	Goodwin, Jeff	Partner	Participate in working session with M. Quails (Deloitte) to develop AP Centralization strategy/workplan to inform the Office of CFO (OCFO) planning, GPR stakeholders.	\$ 621.00	1.3	\$ 807.30
5/23/2018	Goodwin, Jeff	Partner	Meeting with C. Young, C. Ellis, J. Campanelli (Deloitte) to discuss the development of a placemat on Accounts Payable (AP) Centralization/Process Optimization in preparation for briefing to Puerto Rico Governor R. Rossello (Governor of GPR).	\$ 621.00	0.5	\$ 310.50



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5/23/2018	Goodwin, Jeff	Partner	Meeting with J. Campanelli (Deloitte) to develop impact of initiatives for the development of the Accounts Payable (AP) Process Optimization/Centralization of Oversight placemat in preparation for briefing to Puerto Rico Governor R. Rossello (Governor of GPR).	\$ 621.00	2.1	\$ 1,304.10
5/23/2018	Goodwin, Jeff	Partner	Meeting with J. Campanelli, M. Quails (Deloitte) to update placemat with additional initiatives as well as overall outcomes of the Accounts Payable (AP) Process Optimization/Centralization of Oversight process in preparation for briefing to Puerto Rico Governor R. Rossello (Governor of GPR).	\$ 621.00	1.5	\$ 931.50
5/23/2018	Quails, Mike	Manager	Meeting with C. Young, J. Goodwin to develop critical elements of AP Centralization process that will enable the GPR to build fiscal responsibility as well as have visibility into current processing obstacles, current reporting, potentially take advantage early payment discounts.	\$ 507.00	0.8	\$ 405.60
5/23/2018	Quails, Mike	Manager	Participate in working session with J. Goodwin (Deloitte) to develop AP Centralization strategy/workplan to inform the Office of CFO (OCFO) planning, GPR stakeholders.	\$ 507.00	1.3	\$ 659.10
5/23/2018	Quails, Mike	Manager	Meeting with J. Goodwin, J. Campanelli (Deloitte) to discuss with additional initiatives as well as overall outcomes of the Accounts Payable (AP) Process Optimization/Centralization of Oversight process in preparation for briefing to Puerto Rico Governor R. Rossello (Governor of GPR).	\$ 507.00	1.5	\$ 760.50
5/23/2018	Quails, Mike	Manager	Prepare analysis on AP Factory best practice documents provided by Y. Badr (Deloitte) to inform AP Centralization design.	\$ 507.00	0.7	\$ 354.90
5/23/2018	Quails, Mike	Manager	Prepare analysis on initial AP Centralization strategy, Procure-to-Pay workplan diagram with the required steps affect payment within the current state, as well as, meet the desired GPR oversight objective.	\$ 507.00	1.2	\$ 608.40
5/23/2018	Quails, Mike	Manager	Prepare analysis on the AP balance / aging report to identify gaps in current AP Centralization strategy, procure-to-pay workplan diagram.	\$ 507.00	0.6	\$ 304.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/23/2018	Quails, Mike	Manager	Update the AP Process Optimization/Centralization presentation including ERP system process decision details for each step in the procure to pay process to inform Office of CFO (OCFO) planning as well as GPR stakeholders.	\$ 507.00	1.6	\$ 811.20
5/23/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury), W. Huertas (Treasury) to complete current state discovery of the Investments / Public Debt Treasury unit to inform the implementation roadmap for the Office of CFO (OCFO).	\$ 507.00	2.4	\$ 1,216.80
5/24/2018	Goodwin, Jeff	Partner	Participate in meeting with F. Pena (Asst Secretary of Treasury), E. Trainer, M. Hoesley (all Deloitte) to discuss Accounts Payable (AP) Centralization processes, next steps.	\$ 621.00	0.5	\$ 310.50
5/24/2018	Goodwin, Jeff	Partner	Prepare analysis on best practices for Accounts Payable (AP) optimization, centralization, utilizing shared service models for the Office of the CFO (OCFO) leadership to consider.	\$ 621.00	2.2	\$ 1,366.20
5/24/2018	Goodwin, Jeff	Partner	Review daily cash positioning process steps for process Accounts Payable (AP) provided by M. Quails to inform interim state planning in advance of meeting F. Pena (Asst Secretary of Treasury) as well as Hacienda stakeholders.	\$ 621.00	1.3	\$ 807.30
5/24/2018	Goodwin, Jeff	Partner	Review reconciliation diagram for a single agency collections transactions prepared by M. Quails prior to review with A. Rossy (Treasury) to improve inflow forecasting, institute reconciliations.	\$ 621.00	1.4	\$ 869.40
5/24/2018	Quails, Mike	Manager	Prepare analysis on daily cash positioning process steps for process map to inform interim state planning in advance of meeting with client stakeholders.	\$ 507.00	1.3	\$ 659.10
5/24/2018	Quails, Mike	Manager	Participate in meeting with V. Quinones (Treasury) to capture, update process map steps for daily cash positioning to inform interim state planning for the Office of CFO (OCFO).	\$ 507.00	1.1	\$ 557.70
5/24/2018	Quails, Mike	Manager	Prepare work stream weekly status update with key accomplishments, next Steps for Deloitte leadership to present to R. Maldonado (Secretary of Treasury).	\$ 507.00	1.7	\$ 861.90

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5/24/2018	Quails, Mike	Manager	Prepare updates for the Office of CFO Transformation presentation to further defining the Finance Business Partner role, improved the functional area in advance of meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	2.3	\$ 1,166.10
5/25/2018	Badr, Yasmin	Associate	Prepare roadmap/scope of work for the Office of the CFO (OCFO) outlining key activities for treasury/accounting quick hits, OCFO Implementation, OCFO strategy through June 31 for R. Maldonado (Secretary of Treasury).	\$ 366.00	1.8	\$ 658.80
5/25/2018	Badr, Yasmin	Associate	Prepare analysis on daily cash flow to identify next steps for liquidity management/planning under the Office of the CFO (OCFO).	\$ 366.00	2.1	\$ 768.60
5/25/2018	Badr, Yasmin	Associate	Review Hacienda IT Architecture presentation provided by A. Rossy (Treasury) to identify Office of the CFO (OCFO) considerations from migration into SIRAT system from SAIR system.	\$ 366.00	0.6	\$ 219.60
5/25/2018	Badr, Yasmin	Associate	Meeting with J. Goodwin, M. Quails (Deloitte) to prepare agenda items for upcoming meeting with F. Pena (Asst Secretary of Treasury).	\$ 366.00	0.7	\$ 256.20
5/25/2018	Goodwin, Jeff	Partner	Participate in meeting with M. Quails, Y. Badr (both Deloitte) to prepare agenda items for upcoming meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.7	\$ 434.70
5/25/2018	Goodwin, Jeff	Partner	Review analysis on government shared services best practices, provided by M. Quails (Deloitte), to identify potential options for GPR to transition into the Office of the CFO (OCFO).	\$ 621.00	0.6	\$ 372.60
5/25/2018	Goodwin, Jeff	Partner	Review analysis on Accounts Payable (AP) balance / aging report provided by M. Quails, to further define AP Centralization strategy.	\$ 621.00	1.9	\$ 1,179.90
5/25/2018	Goodwin, Jeff	Partner	Review reconciliation diagram for a single agency collections transactions provided by M. Quails prior to review with A. Rossy (Treasury) to improve inflow forecasting, institute reconciliations.	\$ 621.00	1.4	\$ 869.40
5/25/2018	Quails, Mike	Manager	Participate in meeting with J. Goodwin, Y. Quails (both Deloitte) to prepare agenda items for upcoming meeting with F. Pena (Asst Secretary of Treasury)	\$ 507.00	0.7	\$ 354.90

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Date	Professional	Level	Description	Rate	Hours	Fees
5/25/2018	Quails, Mike	Manager	Prepare analysis comparing the AP Centralization placemat to the AP process map to identify variances that need to be harmonized prior to meeting with to F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.1	\$ 557.70
5/25/2018	Quails, Mike	Manager	Prepare analysis on future state Treasury organizational structure with assistant treasury, business finance partners, for presentation to F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.6	\$ 811.20
5/25/2018	Quails, Mike	Manager	Update the Office of CFO (OCFO) transformation presentation for F. Pena (Asst Secretary of Treasury) to include the AP Centralization placemat, process map, Treasury organizational structure in advance of leadership meetings with stakeholders.	\$ 507.00	2.4	\$ 1,216.80
5/29/2018	Badr, Yasmin	Associate	Meeting with M. Quails (Deloitte) A. Rossy (Treasury) to discuss options for Treasury organizational chart for F. Pena (Asst Secretary of Treasury).	\$ 366.00	1.2	\$ 439.20
5/29/2018	Badr, Yasmin	Associate	Prepare organizational chart options for Treasury within the Office of the CFO (OCFO) as discussed with A. Rossy (Treasury) for F. Pena (Asst Secretary of Treasury).	\$ 366.00	1.4	\$ 512.40
5/29/2018	Badr, Yasmin	Associate	Meeting with A. Rossy (Treasury), T. Hurley, J. Goodwin, M. Faustinelli, M. Quails (Deloitte) to discuss the Office of the CFO (OCFO) KPI/Dashboard roll-out, accounts receivables processes, CAFR requirements, OCFO headcount/ reallocation of agency staff for support.	\$ 366.00	2.1	\$ 768.60
5/29/2018	Badr, Yasmin	Associate	Prepare analysis on accounts receivables centralization processes for consideration for the future-state of the Office of the CFO (OCFO) for meeting with F. Pena (Asst Secretary of Treasury).	\$ 366.00	2.0	\$ 732.00
5/29/2018	Faustinelli, Mariana	Senior Manager	Meeting with A. Rossy (Treasury), T. Hurley, J. Goodwin, M. Quails, Y. Badr (Deloitte) to discuss the Office of the CFO (OCFO) KPI/Dashboard roll-out, accounts receivables processes, CAFR requirements, OCFO headcount/ reallocation of agency staff for support.	\$ 546.00	2.1	\$ 1,146.60
5/29/2018	Faustinelli, Mariana	Senior Manager	Review the different organizational chart options for Treasury within the Office of the CFO (OCFO) as discussed with A. Rossy (Treasury) for F. Pena (Asst Secretary of Treasury) to suggest the risks/controls that will need to be applied to the functional areas.	\$ 546.00	1.9	\$ 1,037.40

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Date	Professional	Level	Description	Rate	Hours	Fees
5/29/2018	Goodwin, Jeff	Partner	Meeting with A. Rossy (Treasury), T. Hurley, M. Faustinelli, M. Quails, Y. Badr (Deloitte) to discuss the Office of the CFO (OCFO) KPI/Dashboard roll-out, accounts receivables processes, CAFR requirements, OCFO headcount/ reallocation of agency staff for support.	\$ 621.00	2.1	\$ 1,304.10
5/29/2018	Goodwin, Jeff	Partner	Meeting M. Faustinelli, M. Quails, Y. Badr (Deloitte) to identify next steps for AP claims processing, deposits, including KPIs to help inform resourcing decisions within the Office of the CFO (OCFO).	\$ 621.00	1.1	\$ 683.10
5/29/2018	Goodwin, Jeff	Partner	Develop plan for extracting, utilizing data from the AP Web Portal to support the broader AP Centralization effort of the Office of the CFO (OCFO).	\$ 621.00	1.4	\$ 869.40
5/29/2018	Quails, Mike	Manager	Participate in meeting with Y. Badr (Deloitte) A. Rossy (Treasury) to discuss options for Treasury organizational chart for F. Pena (Asst Secretary of Treasury).	\$ 507.00	1.2	\$ 608.40
5/29/2018	Quails, Mike	Manager	Participate in meeting with A. Rossy (Treasury), T. Hurley, J. Goodwin, M. Faustinelli, Y. Badr (all Deloitte) to discuss the Office of the CFO (OCFO) KPI/Dashboard roll-out, accounts receivables processes, CAFR requirements, OCFO headcount/ reallocation of agency staff for support.	\$ 507.00	2.1	\$ 1,064.70
5/29/2018	Quails, Mike	Manager	Participate in meeting J. Goodwin, M. Faustinelli, Y. Badr (all Deloitte) to identify next steps for AP claims processing, deposits, including KPIs to help inform resourcing decisions within the Office of the CFO (OCFO).	\$ 507.00	1.1	\$ 557.70
5/29/2018	Quails, Mike	Manager	Prepare analysis on updates to process maps received from Y. Badr for Treasury on common scope of responsibilities, along with cash forecasting process to be used in transitioning planning for the Office of CFO (OCFO)	\$ 507.00	0.8	\$ 405.60
5/29/2018	Quails, Mike	Manager	Prepare updates to the work stream status deck based on feedback from T. Hurley, C. Young, J. Goodwin in preparation for delivery to R. Maldonado (Secretary of Treasury), ultimately Governor R. Rossello (Governor of GPR).	\$ 507.00	2.2	\$ 1,115.40

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Date	Professional	Level	Description	Rate	Hours	Fees
5/29/2018	Quails, Mike	Manager	Participate in meeting with F. Pena (Asst Secretary of Treasury), A. Rossy (Treasury) to update current state organizational structure of for the Office of CFO (OCFO) in preparation for meeting with R. Maldonado (Secretary of Treasury).	\$ 507.00	0.6	\$ 304.20
5/29/2018	Quails, Mike	Manager	Participate in working session with A. Rossy (Treasury) to modify current state organizational structures of for the Office of CFO (OCFO) in preparation for meeting with R. Maldonado (Secretary of Treasury).	\$ 507.00	0.5	\$ 253.50
5/29/2018	Valencia, Veronica	Senior Associate	Draft status update report outlining milestones related to Hacienda workstreams including an update Command & Control failure risk as related to OCFO for R. Maldonado (Hacienda - Secretary).	\$ 429.00	1.1	\$ 471.90
5/30/2018	Badr, Yasmin	Associate	Review KPIs on number of ETFs/checks processed provided by O. Velazquez to inform resourcing needs under the Office of the CFO (OCFO).	\$ 366.00	0.3	\$ 109.80
5/30/2018	Badr, Yasmin	Associate	Meeting with F. Pena (Asst Secretary of Treasury), T. Hurley, J. Goodwin, M. Faustinelli, M. Quails (Deloitte) to discuss immediate, medium-term oversight plan for accounts payable centralization, current accounts payable pain points.	\$ 366.00	0.8	\$ 292.80
5/30/2018	Badr, Yasmin	Associate	Meeting with A. Rossy (Treasury) O. Velazquez (Treasury), M. Quails (Deloitte) to identify key performance indicators for accounts payable to track on a weekly basis based on the data currently available.	\$ 366.00	1.6	\$ 585.60
5/30/2018	Badr, Yasmin	Associate	Meeting with A. Rossy (Treasury), R. Cruz, Angel Marine (ATI) to discuss the timeline/ training required for the transition from SAIR to SIRAT that impact the flow/ availability of accounting information within the Office of the CFO (OCFO).	\$ 366.00	1.8	\$ 658.80
5/30/2018	Badr, Yasmin	Associate	Meeting with A. Rossy, F. Pena (Treasury) T. Hurley, J. Goodwin, M. Faustinelli, M. Quails to discuss immediate, medium-term oversight plan for accounts payable centralization, current accounts payable.	\$ 366.00	0.8	\$ 292.80
5/30/2018	Badr, Yasmin	Associate	Prepare performance indicator template for O. Velazquez to populate, submit on a weekly basis to begin tracking number of EFT's, checks as well as values of EFT's, checks disbursed on a weekly basis.	\$ 366.00	2.5	\$ 915.00

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5/30/2018	Badr, Yasmin	Associate	Prepare analysis on strategic sourcing requirements to identify processes, requirements that will need to be considered when standing up the Office of the CFO (OCFO) in preparation for requirements/process session with users.	\$ 366.00	2.2	\$ 805.20
5/30/2018	Faustinelli, Mariana	Senior Manager	Meeting J. Goodwin, M. Quails, Y. Badr (all Deloitte) to identify next steps for AP claims processing, deposits, including KPIs to help inform resourcing decisions within the Office of the CFO (OCFO).	\$ 546.00	1.1	\$ 600.60
5/30/2018	Faustinelli, Mariana	Senior Manager	Meeting with F. Pena (Asst Secretary of Treasury), T. Hurley, J. Goodwin, M. Quails, Y. Badr (Deloitte) to discuss immediate, medium-term oversight plan for accounts payable centralization, current accounts payable.	\$ 546.00	0.8	\$ 436.80
5/30/2018	Faustinelli, Mariana	Senior Manager	Review analysis on updated Fiscal Plan (5.30) to outline the responsibilities mandated to the Office of the CFO (OCFO) to identify changes for meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.8	\$ 436.80
5/30/2018	Faustinelli, Mariana	Senior Manager	Review analysis on accounts receivables centralization processes in the future-state of the Office of the CFO (OCFO) to identify gaps, risks for meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	1.3	\$ 709.80
5/30/2018	Goodwin, Jeff	Partner	Meeting with F. Pena (Asst Secretary of Treasury), T. Hurley, M. Faustinelli, M. Quails, Y. Badr to discuss immediate, medium-term oversight plan for accounts payable centralization, current accounts payable pain points.	\$ 621.00	0.8	\$ 496.80
5/30/2018	Goodwin, Jeff	Partner	Prepare analysis on the Office of the CFO (OCFO) go forward task plan incorporating input received from A. Rossy (Treasury) on Treasury, AP Centralization next steps prior to meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	1.5	\$ 931.50
5/30/2018	Goodwin, Jeff	Partner	Review the fiscal plan OCFO summary presentation from Y. Badr to provide necessary feedback on updates in advance of delivering to client.	\$ 621.00	1.8	\$ 1,117.80
5/30/2018	Goodwin, Jeff	Partner	Review analysis provided by M. Quails (Deloitte) on agency collections architecture/process flow document inform transition state planning for Treasury as part of the Office of CFO (OCFO) organization.	\$ 621.00	0.4	\$ 248.40

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5/30/2018	Goodwin, Jeff	Partner	Develop OCFO discussion document for the Hacienda leadership to define activities including timeline.	\$ 621.00	1.3	\$ 807.30
5/30/2018	Quails, Mike	Manager	Meeting with F. Pena (Asst Secretary of Treasury), T. Hurley, J. Goodwin, M. Faustinelli, Y. Badr to discuss immediate, medium-term oversight plan for accounts payable centralization, current accounts payable.	\$ 507.00	0.8	\$ 405.60
5/30/2018	Quails, Mike	Manager	Meeting with A. Rossy, O. Velazquez (Treasury), Y. Badr (Deloitte) to identify performance indicators for accounts payable to track on a weekly basis based on the data currently available.	\$ 507.00	1.6	\$ 811.20
5/30/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury), R. Cruz, Angel Marine (ATI), Y. Badr (Deloitte) to discuss the timeline/ training required for the transition from SAIR to SIRAT that impact the flow/ availability of accounting information within the Office of the CFO (OCFO).	\$ 507.00	1.8	\$ 912.60
5/30/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) KPI/Dashboard roll-out among the various Treasury units within the Office of the CFO (OCFO).	\$ 507.00	1.1	\$ 557.70
5/30/2018	Quails, Mike	Manager	Prepare analysis on agency collections architecture/process flow document inform transition state planning for Treasury as part of the Office of CFO (OCFO) organization.	\$ 507.00	1.7	\$ 861.90
5/30/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury), to discuss transition planning for SIRAT, agency and centralized shared services staffing impacts on transition planning for Office of CFO (OCFO).	\$ 507.00	0.6	\$ 304.20
5/30/2018	Quails, Mike	Manager	Review the fiscal plan OCFO summary presentation from Y. Badr for to identify required updates prior to delivering to F. Pena (Asst. Secretary of Treasury),	\$ 507.00	0.6	\$ 304.20
5/30/2018	Quails, Mike	Manager	Prepare Treasury future state organizational structure option, updated functional design current versus future state within the work stream status deck in preparation for delivery to R. Maldonado (Secretary of Treasury).	\$ 507.00	1.9	\$ 963.30
5/31/2018	Badr, Yasmin	Associate	Prepare analysis on updated Fiscal Plan (5.30) to outline the responsibilities mandated to the Office of the CFO (OCFO) for meeting with F. Pena (Asst Secretary of Treasury). for alignment, prioritization of activities.	\$ 366.00	2.6	\$ 951.60



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Date	Professional	Level	Description	Rate	Hours	Fees
5/31/2018	Badr, Yasmin	Associate	Meeting with T. Hurley, J. Goodwin, J. Doyle, J. Gabb, M. Quails (Deloitte) to discuss liquidity planning next steps per F. Pena's request (Asst Secretary of Treasury).	\$ 366.00	0.6	\$ 219.60
5/31/2018	Badr, Yasmin	Associate	Meeting with F. Pena (Asst Secretary of Treasury), J. Goodwin, M. Faustinelli, M. Quails, B. DeCesare (Deloitte) to discuss the AP Web Portal tool/ implications under the Office of the CFO (OCFO).	\$ 366.00	1.4	\$ 512.40
5/31/2018	Badr, Yasmin	Associate	Meeting with S. Konkipudi, M. Smith, T. Ruiz (all Deloitte), Miriam Perez (DoH), O. Collazo (DoH), D. Torres (Hacienda), and R. Quinones (Agriculture) to discuss the upcoming Strategic Sourcing requirements.	\$ 366.00	2.6	\$ 951.60
5/31/2018	Badr, Yasmin	Associate	Prepare updated analysis on accounts payable process optimization, centralization of oversight per feedback received from F. Pena (Asst Secretary of Treasury) for presentation to Governor R. Rossello (Governor of GPR).	\$ 366.00	2.6	\$ 951.60
5/31/2018	Badr, Yasmin	Associate	Prepare analysis on audited financial statements, required supplementary information to outline progress to date, expected timeline for completion for presentation to Governor R. Rossello (Governor of GPR).	\$ 366.00	2.2	\$ 805.20
5/31/2018	Faustinelli, Mariana	Senior Manager	Participate in meeting with F. Pena (Asst Secretary of Treasury), J. Goodwin, M. Quails, B. DeCesare, Y. Badr (all Deloitte) to discuss the AP Web Portal tool/ implications under the Office of the CFO (OCFO).	\$ 546.00	1.4	\$ 764.40
5/31/2018	Faustinelli, Mariana	Senior Manager	Review analysis on audited financial statements, required supplementary information to outline progress to date, expected timeline for completion for presentation to Governor R. Rossello (Governor of GPR).	\$ 546.00	0.6	\$ 327.60
5/31/2018	Goodwin, Jeff	Partner	Review analysis on the Tax/Economic Policy reports provided by M. Quails (Deloitte) to inform the resource gap/transitional state planning effort of the Tax/Economic Policy department.	\$ 621.00	1.6	\$ 993.60
5/31/2018	Goodwin, Jeff	Partner	Participate in meeting with F. Pena (Asst Secretary of Treasury), M. Faustinelli, M. Quails, B. DeCesare, Y. Badr (all Deloitte) to discuss the AP Web Portal tool/ implications under the Office of the CFO (OCFO).	\$ 621.00	1.4	\$ 869.40

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
5/31/2018	Goodwin, Jeff	Partner	Participate in meeting with T. Hurley, J. Doyle, J. Gabb, M. Quails, Y. Badr (all Deloitte) to discuss liquidity planning next steps per F. Pena's request (Asst Secretary of Treasury).	\$ 621.00	0.6	\$ 372.60
5/31/2018	Goodwin, Jeff	Partner	Prepare analysis outlining detailed plan/ action items including milestones regarding the Office of the CFO (OCFO) initiative for a Hacienda leadership discussion.	\$ 621.00	1.9	\$ 1,179.90
5/31/2018	Hurley, Timothy	Principal	Provide comments on the presentation to the Governor regarding CFO initiatives supporting the Fiscal Plan; specifically focused on the Office of CFO implementation	\$ 621.00	2.4	\$ 1,490.40
5/31/2018	Quails, Mike	Manager	Meeting with T. Hurley, J. Doyle, J. Goodwin, J. Gabb, Y. Badr (all Deloitte) to discuss liquidity planning next steps per F. Pena's request (Asst Secretary of Treasury).	\$ 507.00	0.6	\$ 304.20
5/31/2018	Quails, Mike	Manager	Meeting with F. Pena (Asst Secretary of Treasury), J. Goodwin, M. Faustinelli, B. DeCesare, Y. Badr (all Deloitte) to discuss the AP Web Portal tool/ implications under the Office of the CFO (OCFO).	\$ 507.00	1.4	\$ 709.80
5/31/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury), M. Landrau (Treasury AP) to complete current state discovery of AP General Accounting to inform the implementation roadmap for the Office of CFO (OCFO).	\$ 507.00	1.3	\$ 659.10
5/31/2018	Quails, Mike	Manager	Meeting with B. Hwang (Deloitte not on project) to plan for systems resources, along with future state capabilities of the Treasury department.	\$ 507.00	0.5	\$ 253.50
5/31/2018	Quails, Mike	Manager	Review the updated draft of the Treasury common responsibilities diagram provided by Y. Badr to identify gaps to inform the interim state planning for the Treasury department.	\$ 507.00	0.5	\$ 253.50
5/31/2018	Quails, Mike	Manager	Prepare analysis on the Tax/Economic Policy reports provided by Edwin Rios (Treasury Tax Policy) to inform the resource gap/transitional state planning effort of the Tax/Economic Policy department.	\$ 507.00	1.3	\$ 659.10
5/31/2018	Quails, Mike	Manager	Update Office of the CFO (OCFO) content in the draft of the status update presentation to Governor R. Rossello (Governor of GPR) to include updates to the Office of the CFO(OCFO) priority activities based on feedback received from F. Pena.	\$ 507.00	2.7	\$ 1,368.90

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***CATEGORY: GPR Office of the CFO Support***

Date	Professional	Level	Description	Rate	Hours	Fees
5/31/2018	Quails, Mike	Manager	Meeting with A. Rossy (Treasury) to discuss current ongoing Hacienda ATI projects listing to inform the transitional roadmap for the Treasury, future state shared services functions.	\$ 507.00	2.5	\$ 1,267.50
5/31/2018	Quails, Mike	Manager	Prepare presentation containing Accounts Payable next steps, risks facing the Office of the CFO (OCFO) over the short-term, mid-term, long-term for upcoming meeting with F. Pena (Asst. Secretary of Treasury).	\$ 507.00	0.4	\$ 202.80

<b>Total DFAS Third Interim - GPR Office of the CFO Support</b>	<b>964.9</b>	<b>\$</b>	<b>491,267.10</b>
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***CATEGORY: Confidential GPR Revenue Enhancement Initiative***

Date	Professional	Level	Description	Rate	Hours	Fees
4/6/2018	Hurley, Timothy	Principal	Call with E. Trainor (Deloitte) to discuss revenue enhancement initiative analysis being requested from F. Pena (Assist Secretary).	\$ 621.00	0.8	\$ 496.80
4/6/2018	Hurley, Timothy	Principal	Prepare for and attended call with F. Pena (Assistant Secretary) to discuss revenue enhancement initiative analysis and time frames.	\$ 621.00	0.7	\$ 434.70
4/9/2018	Hurley, Timothy	Principal	Meeting with E. Trainor(Deloitte) to discuss questions on the proposed revenue enhancement initiative Operator's contract around obligation of the Government of Puerto Rico/ Obligations of the proposed Operator.	\$ 621.00	0.7	\$ 434.70
4/9/2018	Hurley, Timothy	Principal	Review the proposed Operator's approach for addressing issues and process in order to prepare for discussions with the proposed Operator's management team.	\$ 621.00	2.8	\$ 1,738.80
4/12/2018	Hurley, Timothy	Principal	Call with F. Pena (Asst Secretary of Treasury), R. Maldonado (Secretary of Treasury), F. Pares (Director of IRS), E. Trainor (Deloitte), and representatives from the proposed revenue initiative operator's management team to discuss potential partnership for rolling out the program in Puerto Rico.	\$ 621.00	2.1	\$ 1,304.10
4/12/2018	Hurley, Timothy	Principal	Meeting with F. Pena (Assistant Secretary) and Ed Trainor (Deloitte) to discuss the evaluation of revenue enhancement initiative to Puerto Rico.	\$ 621.00	1.5	\$ 931.50
4/12/2018	Hurley, Timothy	Principal	Review research on revenue enhancement initiative in Puerto Rico.	\$ 621.00	1.3	\$ 807.30
4/12/2018	Trainor, Ed	Principal	Prepare analysis of the Potential Vendor 1 Economic Expanded Revenue Model Plan to understand potential revenues to Puerto Rico.	\$ 621.00	0.8	\$ 496.80
4/12/2018	Trainor, Ed	Principal	Prepare analysis of the Morgan Stanley 3/2018 Expanded Revenue Model Study to understand timing of potential cash flows to Puerto Rico under proposed financing structure.	\$ 621.00	1.3	\$ 807.30
4/12/2018	Trainor, Ed	Principal	Meeting with Executive #6 (Potential Vendor 1), Undersecretary F. Pena (Hacienda), T. Hurley (Deloitte) to discuss major points of Potential Vendor 1's prior discussions the Expanded Revenue Model.	\$ 621.00	2.0	\$ 1,242.00
4/13/2018	Hurley, Timothy	Principal	Call with F. Pena (Assist Secretary) re follow up items on revenue enhancement initiative meeting and deadlines.	\$ 621.00	0.7	\$ 434.70

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Date	Professional	Level	Description	Rate	Hours	Fees
4/13/2018	Hurley, Timothy	Principal	Review documents provided the proposed revenue enhancement initiative Operator regarding their operational background and breadth of capabilities in the Caribbean.	\$ 621.00	2.3	\$ 1,428.30
4/13/2018	Trainor, Ed	Principal	Meeting with V. Nguyen, A. Thapaliya, J. Zhang (Deloitte) re: Expanded Revenue Model Business Plan.	\$ 621.00	1.0	\$ 621.00
4/13/2018	Trainor, Ed	Principal	Meet with V. Nguyen, A. Thapaliya, J. Zhang (all Deloitte) to discuss the Expanded Revenue Model Business Plan and develop analysis approach for comparable programs in other jurisdictions.	\$ 621.00	0.3	\$ 186.30
4/13/2018	Trainor, Ed	Principal	Analyze the industry analytics report provided to Government of Puerto Rico by 3rd Party Professional Advisory Firm to consider reasonableness and applicability of revenue drivers projected for the Expanded Revenue Model.	\$ 621.00	1.7	\$ 1,055.70
4/13/2018	Trainor, Ed	Principal	Call with Potential Vendor 1 Representative to discuss issues regarding Expanded Revenue Model.	\$ 621.00	0.2	\$ 124.20
4/13/2018	Trainor, Ed	Principal	Call with Undersecretary F. Pena (Hacienda), T. Hurley (Deloitte) to discuss Expanded Revenue Model Meeting Brief.	\$ 621.00	0.8	\$ 496.80
4/15/2018	Brewer, Anne	Associate	Meet with E. Trainor, V. Nguyen, J. Zhang, A. Thapaliya (Deloitte) to kick-off the Puerto Rico Expanded Revenue Model engagement/project.	\$ 366.00	0.5	\$ 183.00
4/15/2018	Nguyen, Van	Senior Associate	Meet with E. Trainor, A. Brewer, J. Zhang, A. Thapaliya (Deloitte) to kick-off the Puerto Rico Expanded Revenue Model engagement/project.	\$ 429.00	0.5	\$ 214.50
4/15/2018	Thapaliya, Abhiyan	Associate	Meet with E. Trainor, A. Brewer, J. Zhang, V. Nguyen (Deloitte) to kick-off the Puerto Rico Expanded Revenue Model engagement/Puerto Rico project.	\$ 366.00	0.5	\$ 183.00
4/15/2018	Trainor, Ed	Principal	Conference call with V. Nguyen, A. Thapaliya, J. Zhang, A. Brewer (Deloitte) to discuss Potential Vendor 1 information and develop approach to analyzing the data.	\$ 621.00	0.5	\$ 310.50
4/15/2018	Trainor, Ed	Principal	Review Potential Vendor 1/Government of Puerto Rico Draft Contract to identify major terms for summary and analysis at the request of F. Pena (Hacienda).	\$ 621.00	1.5	\$ 931.50
4/15/2018	Zhang, Jieyu	Senior Associate	Meet with E. Trainor, A. Brewer, A. Thapaliya (Deloitte) to kick-off the Puerto Rico Expanded Revenue Model engagement/project.	\$ 429.00	0.5	\$ 214.50

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Date	Professional	Level	Description	Rate	Hours	Fees
4/16/2018	Brewer, Anne	Associate	Meeting with E. Trainor, J. Zhang, V. Nguyen, A. Thapaliya (Deloitte) to discuss the analytical framework to use for Puerto Rico's business plan for Expanded Revenue Model.	\$ 366.00	1.3	\$ 475.80
4/16/2018	Nguyen, Van	Senior Associate	Meet with E. Trainor, J. Zhang, A. Thapaliya, A. Brewer (Deloitte) to discuss Puerto Rico Expanded Revenue Model analysis framework.	\$ 429.00	1.3	\$ 557.70
4/16/2018	Thapaliya, Abhiyan	Associate	Meet with E. Trainor, J. Zhang, V. Nguyen, A. Brewer (Deloitte) to discuss Puerto Rico Expanded Revenue Model analysis framework.	\$ 366.00	1.3	\$ 475.80
4/16/2018	Trainor, Ed	Principal	Meet with V. Nguyen, J. Zhang, A. Thapaliya, A. Brewer (Deloitte) to discuss Puerto Rico Expanded Revenue Model analysis framework.	\$ 621.00	1.3	\$ 807.30
4/16/2018	Zhang, Jieyu	Senior Associate	Meet with E. Trainor, A. Brewer, A. Thapaliya, V. Nguyen (Deloitte) to kick-off the Puerto Rico Expanded Revenue Model engagement/project.	\$ 429.00	1.3	\$ 557.70
4/16/2018	Zhang, Jieyu	Senior Associate	Prepare analysis of materials received in data room from Potential Vendor 1, including documents with operational and financial details of Expanded Revenue Model.	\$ 429.00	1.4	\$ 600.60
4/17/2018	Brewer, Anne	Associate	Conduct initial research on state/province participants in Expanded Revenue Models within North America (including United States/Canada).	\$ 366.00	1.3	\$ 475.80
4/17/2018	Hoesley, Martin	Senior Manager	Call with E. Trainor (Deloitte) to discuss project scope and outline deliverables, including structuring of analyses into comparable Expanded Revenue Model programs versus PR-specific analyses.	\$ 546.00	0.5	\$ 273.00
4/17/2018	Hoesley, Martin	Senior Manager	Review materials provided by Potential Vendor 1 describing market size and financial estimates for Potential Vendor 1's proposed solution.	\$ 546.00	1.0	\$ 546.00
4/17/2018	Nguyen, Van	Senior Associate	Meet with A. Thapaliya (Deloitte) to discuss Puerto Rico's demographic information in order to develop the pathway to collect and analyze the data to compare Puerto Rico demographic landscape to other States in the United States that have Expanded Revenue Model program.	\$ 429.00	0.5	\$ 214.50
4/17/2018	Nguyen, Van	Senior Associate	Draft follow-up questions to the Government of Puerto Rico and Potential Vendor 1 regarding additional information for the Expanded Revenue Model Revenue projection model.	\$ 429.00	0.3	\$ 128.70

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Date	Professional	Level	Description	Rate	Hours	Fees
4/17/2018	Nguyen, Van	Senior Associate	Research information related to revenue enhancement opportunities to understand the amount of revenue contributed to Government of Puerto Rico from those activities.	\$ 429.00	2.1	\$ 900.90
4/17/2018	Thapaliya, Abhiyan	Associate	Conduct Initial Research on Puerto Rico Demographics (gathering sources), in order to capture Puerto Rico's demographic trends and compare it with those of certain US states.	\$ 366.00	0.5	\$ 183.00
4/17/2018	Thapaliya, Abhiyan	Associate	Meet with V. Nguyen (Deloitte) to discuss Puerto Rico's demographic information in order to develop the pathway to collect and analyze the data to compare Puerto Rico demographic landscape to certain States in the United States that have Expanded Revenue Model Puerto Rico Program.	\$ 366.00	0.5	\$ 183.00
4/17/2018	Trainor, Ed	Principal	Call with Undersecretary F. Pena (Hacienda) to discuss analytical approach being utilized for Hacienda's revenue.	\$ 621.00	0.3	\$ 186.30
4/17/2018	Trainor, Ed	Principal	Review Potential Vendor 1 document describing their deployment plan and consider the potential financial impact associated with their timeline.	\$ 621.00	1.2	\$ 745.20
4/17/2018	Trainor, Ed	Principal	Call with M. Hoesley (Deloitte) to discuss project scope and outline deliverables, including structuring of analyses on comparable Expanded Revenue Model programs versus PR-specific analyses.	\$ 621.00	0.5	\$ 310.50
4/17/2018	Zhang, Jieyu	Senior Associate	Prepare analysis of the 3rd Party Professional Services Firm report on Expanded Revenue Models in the US, in order to compile qualitative information to analyze Expanded Revenue Models revenue in different US states.	\$ 429.00	1.2	\$ 514.80
4/17/2018	Zhang, Jieyu	Senior Associate	Prepare analysis of the Expanded Revenue Model US jurisdiction profile report, in order to compile qualitative information.	\$ 429.00	2.1	\$ 900.90
4/17/2018	Zhang, Jieyu	Senior Associate	Prepare analysis of the Expanded Revenue Model US jurisdiction profile report, in order to compile qualitative information for Maryland.	\$ 429.00	2.3	\$ 986.70
4/18/2018	Brewer, Anne	Associate	Research on South Dakota Expanded Revenue Model trends/performance to understand rate of normalization to compare to Puerto Rico's potential initiatives.	\$ 366.00	0.8	\$ 292.80
4/18/2018	Brewer, Anne	Associate	Research on Maryland Expanded Revenue Model trends/performance to understand rate of normalization to compare to Puerto Rico's potential initiatives.	\$ 366.00	0.8	\$ 292.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Brewer, Anne	Associate	Research on Ohio Expanded Revenue Model trends/performance to understand rate of normalization to compare to Puerto Rico's potential initiatives.	\$ 366.00	0.8	\$ 292.80
4/18/2018	Brewer, Anne	Associate	Research on Illinois Expanded Revenue Model trends/performance to understand rate of normalization to compare to Puerto Rico's potential initiatives.	\$ 366.00	0.8	\$ 292.80
4/18/2018	Brewer, Anne	Associate	Prepare contracting model to maintain data which will be used to analyze the information obtained from previous Expanded Revenue Model industry research to understand performance from state to state.	\$ 366.00	2.0	\$ 732.00
4/18/2018	Brewer, Anne	Associate	Meeting with E. Trainor, M. Hoesley, V. Nguyen, J. Zhang, A. Thapaliya (Deloitte) to discuss progress on Puerto Rico and revenue enhancement initiative research.	\$ 366.00	0.5	\$ 183.00
4/18/2018	Brewer, Anne	Associate	Prepare analysis on the revenue enhancement initiative Expanded Revenue Model participants in key states (South Dakota, Maryland, Ohio, Illinois) in order to develop key performance drivers for comparison to the Government of Puerto Rico's projections.	\$ 366.00	1.0	\$ 366.00
4/18/2018	Brewer, Anne	Associate	Meeting with J. Zhang (Deloitte) to discuss current findings in regards to Expanded Revenue Model revenue trends/overview of analyst reports regarding outlook on Expanded Revenue Model to incorporate into analysis.	\$ 366.00	0.3	\$ 109.80
4/18/2018	Hoesley, Martin	Senior Manager	Continue review of materials provided by Potential Vendor 1 describing market size and financial estimates for Potential Vendor 1's proposed solution.	\$ 546.00	0.4	\$ 218.40
4/18/2018	Hoesley, Martin	Senior Manager	Meet with E. Trainor (Deloitte) and develop comparable Expanded Revenue Model analyses to be completed during engagement, including focus on states with full data sets from initial implementation of Expanded Revenue Model.	\$ 546.00	0.8	\$ 436.80
4/18/2018	Hoesley, Martin	Senior Manager	Prepare analysis of Puerto Rico demographics vs demographics in US states with Expanded Revenue Models to consider potential differences in adoption curves.	\$ 546.00	1.6	\$ 873.60



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Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Hoesley, Martin	Senior Manager	Meeting with E. Trainor (Deloitte), V. Nguyen (Deloitte), J. Zhang (Deloitte), A. Thapaliya (Deloitte) and A. Brewer (Deloitte) to review analysis prepared on demographics, and lead discussion on potential impact on size of Expanded Revenue Model in Puerto Rico.	\$ 546.00	0.8	\$ 436.80
4/18/2018	Hoesley, Martin	Senior Manager	Meeting with V. Nguyen (Deloitte) to develop analytical approach for the elasticity analysis for the revenue enhancement program to understand different revenue allocation scenarios.	\$ 546.00	0.2	\$ 109.20
4/18/2018	Hoesley, Martin	Senior Manager	Review materials on Caribbean Potential Vendor 1 to assess scope for background review of company and principals for background check. Includes search of corporate registration, Potential Vendor 1 website and RLJ website.	\$ 546.00	0.4	\$ 218.40
4/18/2018	Hoesley, Martin	Senior Manager	Call with J. Zhang (Deloitte) to develop approach to analysis of US and Canada Expanded Revenue Model adoption over time by state/province.	\$ 546.00	0.5	\$ 273.00
4/18/2018	Hoesley, Martin	Senior Manager	Prepare storyboards of comparable Expanded Revenue Model analysis to better define hypotheses being tested and provide templates for deliverables.	\$ 546.00	0.3	\$ 163.80
4/18/2018	Hoesley, Martin	Senior Manager	Prepare summary of legal entities and individuals to be included in scope of background check of Caribbean Potential Vendor 1	\$ 546.00	0.5	\$ 273.00
4/18/2018	Hoesley, Martin	Senior Manager	Review and analyze data for US and Canadian Expanded Revenue Model programs to assess comparability to proposed Puerto Rico program.	\$ 546.00	1.0	\$ 546.00
4/18/2018	Nguyen, Van	Senior Associate	Research information related to revenue enhancement initiative to assess the reasonableness of Potential Vendor 1's deployment plan including proposed site plan.	\$ 429.00	1.2	\$ 514.80
4/18/2018	Nguyen, Van	Senior Associate	Meeting with M. Hoesley, E. Trainor, J. Zhang, A. Thapaliya, A. Brewer (Deloitte) to review information and analyses collected on population demographic and certain industries of Puerto Rico and other US States that already have Expanded Revenue Model program in-place.	\$ 429.00	0.5	\$ 214.50
4/18/2018	Thapaliya, Abhiyan	Associate	Conduct research on the Economist Intelligence Unit by gathering quarterly Puerto Rico country reports/data, in order to identify trends on Puerto Rico's GDP, Population and major industries/sectors.	\$ 366.00	1.0	\$ 366.00

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Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Thapaliya, Abhiyan	Associate	Conduct Research on Puerto Rico demographics on other sources: US Census Bureau and CIA Fact Book, in order to corroborate the data collected from Economic Intelligence Unit.	\$ 366.00	0.5	\$ 183.00
4/18/2018	Thapaliya, Abhiyan	Associate	Conduct research on Puerto Rico migration trends, including obtaining data from US Census Bureau regarding inter state migration trends, in order to get an understanding of the movement of people to and from the island of Puerto Rico and compare the population trend with economic trends in the island.	\$ 366.00	1.0	\$ 366.00
4/18/2018	Thapaliya, Abhiyan	Associate	Meet with A. Brewer, E. Trainor, M. Hoesley, V. Nguyen, J. Zhang (Deloitte) to review information and analyses collected on population demographic and certain industries of Puerto Rico and other US States that already have Expanded Revenue Model Puerto Rico Program in-place.	\$ 366.00	0.5	\$ 183.00
4/18/2018	Trainor, Ed	Principal	Review and modify information request list that is being provided to Potential Vendor 1 to obtain additional data necessary to analyze their projections for Expanded Revenue Model.	\$ 621.00	0.3	\$ 186.30
4/18/2018	Trainor, Ed	Principal	Review and modify information request list that is being provided to Government of Puerto Rico to obtain additional data necessary to understand the potential impact of Expanded Revenue Model on existing revenue streams to the government.	\$ 621.00	0.3	\$ 186.30
4/18/2018	Trainor, Ed	Principal	Meet with M. Hoesley (Deloitte) and develop comparable Expanded Revenue Model analyses to be completed during engagement, including focus on states with full data sets from initial implementation of Expanded Revenue Model.	\$ 621.00	0.8	\$ 496.80
4/18/2018	Trainor, Ed	Principal	Review Potential Vendor 1 deployment schedule and consider potential impact of timing on financial projections for Expanded Revenue Model.	\$ 621.00	0.8	\$ 496.80
4/18/2018	Trainor, Ed	Principal	Review Potential Vendor 1 proposed AML/Antiterrorist policies for Expanded Revenue Model and consider adequacy to meet standards that Government of Puerto Rico will require.	\$ 621.00	0.6	\$ 372.60

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Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Trainor, Ed	Principal	Meeting with V. Nguyen, A. Thapaliya, J. Zhang, A. Brewer (Deloitte) to discuss Expanded Revenue Model Industry/Puerto Rico Economic Research and understand how comparable models in other jurisdictions have historically developed.	\$ 621.00	0.8	\$ 496.80
4/18/2018	Trainor, Ed	Principal	Review Puerto Rico Supreme Court Stay Notice to consider potential impact on Expanded Revenue Model.	\$ 621.00	0.2	\$ 124.20
4/18/2018	Trainor, Ed	Principal	Review Morgan Stanley Letter re: Expanded Revenue Model Financing and considered its relevance to evaluating the financial projections of Potential Vendor 1 for the Expanded Revenue Model.	\$ 621.00	0.3	\$ 186.30
4/18/2018	Trainor, Ed	Principal	Review Morgan Stanley Expanded Revenue Model Financing Forecast 3/2018 and compared to Potential Vendor 1 to assess comparability.	\$ 621.00	1.2	\$ 745.20
4/18/2018	Trainor, Ed	Principal	Review GPR Casino Industry Info Operations Info to understand scale of the industry and consider potential for Expanded Revenue Model to impact these operations and revenues.	\$ 621.00	0.5	\$ 310.50
4/18/2018	Zhang, Jieyu	Senior Associate	Compile summaries of Potential Vendor 1's operations, board members, and management teams etc. to prepare analysis of the Expanded Revenue Model US jurisdiction profile report and compile qualitative information timeline for Ohio.	\$ 429.00	2.1	\$ 900.90
4/18/2018	Zhang, Jieyu	Senior Associate	Meet with A. Brewer (Deloitte) to exchange North America Expanded Revenue Model states historical financial data in order to consolidate data and assess the comparability of the data obtained from various sources.	\$ 429.00	0.5	\$ 214.50
4/18/2018	Zhang, Jieyu	Senior Associate	Research Canadian provinces which have legalized Expanded Revenue Model by going through and extracting historical financial data from reports published by each province.	\$ 429.00	2.2	\$ 943.80
4/18/2018	Zhang, Jieyu	Senior Associate	Analyze and narrow down the US states with Expanded Revenue Model that can be used to map Expanded Revenue Model revenue vs. overall revenue.	\$ 429.00	2.7	\$ 1,158.30
4/18/2018	Zhang, Jieyu	Senior Associate	Continue researching whether industry data from annual reports are available for the four US states selected for case studies of Expanded Revenue Models.	\$ 429.00	0.6	\$ 257.40
4/18/2018	Zhang, Jieyu	Senior Associate	Meet with E. Trainor (Deloitte) to present what data have been found and what are missing in order to modify action plans.	\$ 429.00	0.7	\$ 300.30

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***CATEGORY: Confidential GPR Revenue Enhancement Initiative***

Date	Professional	Level	Description	Rate	Hours	Fees
4/18/2018	Zhang, Jieyu	Senior Associate	Meet with A. Brewer (Deloitte) to discuss analysis required and divide labor after further guidance from E. Trainor (Deloitte).	\$ 429.00	0.5	\$ 214.50
4/18/2018	Zhang, Jieyu	Senior Associate	Meet with M. Hoesley (Deloitte) develop approach to analyze US Expanded Revenue Model capacity for the 4 US state case studies.	\$ 429.00	0.5	\$ 214.50
4/19/2018	Brewer, Anne	Associate	Conduct research on South Dakota to incorporate in our understanding of Expanded Revenue Model performance in the United States.	\$ 366.00	0.4	\$ 146.40
4/19/2018	Brewer, Anne	Associate	Conduct research on Manitoba Expanded Revenue Models to enhance understanding of Expanded Revenue Model performance in that Canadian Province and compare to projections for Puerto Rico.	\$ 366.00	0.7	\$ 256.20
4/19/2018	Brewer, Anne	Associate	Meet with J. Zhang (Deloitte) to discuss revenue enhancement initiative analysis outlining comparable state/province revenue findings to incorporate into presentation to F. Pares (Director of IRS).	\$ 366.00	0.5	\$ 183.00
4/19/2018	Brewer, Anne	Associate	Prepare analysis on the Greece revenue enhancement initiative case study to help facilitate the roll-out of the program in Puerto Rico.	\$ 366.00	2.0	\$ 732.00
4/19/2018	Brewer, Anne	Associate	Conduct further research on Expanded Revenue Models in the United States, specifically South Dakota/Ohio with focus on revenues across various industries.	\$ 366.00	1.5	\$ 549.00
4/19/2018	Brewer, Anne	Associate	Incorporate data from research on South Dakota/Ohio industry into analysis.	\$ 366.00	1.8	\$ 658.80
4/19/2018	Brewer, Anne	Associate	Run analyses to develop graphics/visual representation of the United States and Canada data to understand industry performance in comparison to Puerto Rico.	\$ 366.00	1.5	\$ 549.00
4/19/2018	Brewer, Anne	Associate	Continue research on Expanded Revenue Models in United States with focus on Maryland/Illinois to understand Expanded Revenue Model performance in the United States in comparison to Puerto Rico projections and demographics.	\$ 366.00	1.6	\$ 585.60
4/19/2018	Hoesley, Martin	Senior Manager	Analyze density of Expanded Revenue Models versus population and geographic area for US states	\$ 546.00	2.0	\$ 1,092.00
4/19/2018	Hoesley, Martin	Senior Manager	Review draft of professional services contract to identify key terms to be used in the financial model projection analysis.	\$ 546.00	1.5	\$ 819.00
4/19/2018	Hoesley, Martin	Senior Manager	Call with E. Trainor, J. Leonard, J. Raskin (Deloitte) to define approach to background check on Potential Vendor 1 and associated legal entities.	\$ 546.00	0.5	\$ 273.00

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Date	Professional	Level	Description	Rate	Hours	Fees
4/19/2018	Hoesley, Martin	Senior Manager	Review analytical model assumptions and associated financing presentation from Morgan Stanley to understand timing of potential cash flows to Puerto Rico under proposed financing structure.	\$ 546.00	1.0	\$ 546.00
4/19/2018	Nguyen, Van	Senior Associate	Research information related to certain industries in Puerto Rico to understand industry condition, amount of revenue contributed to Government of Puerto Rico from those activities.	\$ 429.00	1.8	\$ 772.20
4/19/2018	Nguyen, Van	Senior Associate	Meet with A. Thapaliya (Deloitte) to revisit the discussion regarding Puerto Rico's population demographic, understand new data collected to update the plan for collecting additional information that would be required.	\$ 429.00	0.2	\$ 85.80
4/19/2018	Nguyen, Van	Senior Associate	Research information related to certain casino operations in Puerto Rico to assess the reasonableness of Potential Vendor 1's deployment plan and proposed drivers behind Expanded Revenue Models.	\$ 429.00	1.2	\$ 514.80
4/19/2018	Nguyen, Van	Senior Associate	Search for specific report cross-reference in materials provided by Potential Vendor 2 related to assessment of Expanded Revenue Model impact to certain industries.	\$ 429.00	0.5	\$ 214.50
4/19/2018	Nguyen, Van	Senior Associate	Research the population emigration trend in Puerto Rico to understand the reasons for the increasing number of residents leaving Puerto Rico.	\$ 429.00	0.7	\$ 300.30
4/19/2018	Thapaliya, Abhiyan	Associate	Prepare comparative analysis on Puerto Rico's financial landscape relative to other states where revenue enhancement programs have been successful for presentation to F. Pares (Assistant Secretary of Treasury).	\$ 366.00	2.0	\$ 732.00
4/19/2018	Thapaliya, Abhiyan	Associate	Meeting with V. Nguyen (Deloitte) to discuss findings related to revenue enhancement initiative current information gathered so far including population demographic.	\$ 366.00	0.2	\$ 73.20
4/19/2018	Thapaliya, Abhiyan	Associate	Analyze the data collected on current information related to revenue enhancement initiative programs available for Puerto Rico in order to create illustrative charts to facilitate the comparison of the data with data from other US states.	\$ 366.00	1.0	\$ 366.00
4/19/2018	Thapaliya, Abhiyan	Associate	Create a slide deck to demonstrate all the data collected on Puerto Rico Demographics and industry information.	\$ 366.00	1.5	\$ 549.00

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Date	Professional	Level	Description	Rate	Hours	Fees
4/19/2018	Trainor, Ed	Principal	Call with F. Pena (Asst Secretary of Treasury) to identify key areas of interest regarding the potential Operators' revenue enhancement program proposal to assist with related operations in Puerto Rico.	\$ 621.00	0.3	\$ 186.30
4/19/2018	Trainor, Ed	Principal	Review map of possible retailer sites as prepared by Potential Vendor 1 to understand their proposed footprint for operations under Expanded Revenue Model.	\$ 621.00	0.8	\$ 496.80
4/19/2018	Trainor, Ed	Principal	Review Municipalities Retailer Summary as provided by Potential Vendor 1 to identify areas of greatest concentration of operations for Expanded Revenue Model.	\$ 621.00	0.6	\$ 372.60
4/19/2018	Trainor, Ed	Principal	Review Government of Puerto Rico Regulations to provide context for considering Expanded Revenue Model.	\$ 621.00	1.2	\$ 745.20
4/19/2018	Trainor, Ed	Principal	Review Government of Puerto Rico Operating Rules to identify key provisions for analyzing the viability of the Expanded Revenue Model.	\$ 621.00	0.5	\$ 310.50
4/19/2018	Trainor, Ed	Principal	Call with M. Hoesley, J. Leonard, J. Raskin (Deloitte) and define approach to background checks on Potential Vendor 1 and associated legal entities.	\$ 621.00	0.5	\$ 310.50
4/19/2018	Trainor, Ed	Principal	Review Government of Puerto Rico Regulations to provide context for considering Expanded Revenue Model.	\$ 621.00	0.7	\$ 434.70
4/19/2018	Zhang, Jieyu	Senior Associate	Meet with A. Brewer (Deloitte) to discuss updated control variables for more accurate projections in the Expanded Revenue Model for presentation to F. Pares (Assistant Secretary of Treasury).	\$ 429.00	0.5	\$ 214.50
4/19/2018	Zhang, Jieyu	Senior Associate	Compile information and data points for Expanded Revenue Model in the US research for a qualitative analysis of South Dakota and Maryland.	\$ 429.00	1.6	\$ 686.40
4/19/2018	Zhang, Jieyu	Senior Associate	Review the charts for South Dakota, Maryland, Illinois and Ohio prepared by A. Brewer (Deloitte) related to expanded revenue model.	\$ 429.00	1.2	\$ 514.80
4/19/2018	Zhang, Jieyu	Senior Associate	Review and update the Expanded Revenue Model density in relation with demographic and economic conditions in Montreal.	\$ 429.00	1.4	\$ 600.60
4/19/2018	Zhang, Jieyu	Senior Associate	Review / compile information from IBISworld reports in order to understand trends that may impact Expanded Revenue Model projections.	\$ 429.00	2.6	\$ 1,115.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/19/2018	Zhang, Jieyu	Senior Associate	Review / compile information based on Maryland studies prior to launching Expanded Revenue Models in order to complete the financial metrics research.	\$ 429.00	2.3	\$ 986.70
4/20/2018	Brewer, Anne	Associate	Meeting with M. Hoesley, V. Nguyen, J. Zhang, A. Thapaliya (Deloitte) to discuss progress on research related to Expanded Revenue Models in the United States.	\$ 366.00	0.5	\$ 183.00
4/20/2018	Brewer, Anne	Associate	Meeting with E. Trainor, M Hoesley, V. Nguyen (Deloitte) to discuss updates from Puerto Rico government in regards to status of information request for the Puerto Rico government.	\$ 366.00	0.3	\$ 109.80
4/20/2018	Brewer, Anne	Associate	Research information about Maryland to gain understanding on age and socioeconomic demographics in comparison to Puerto Rico.	\$ 366.00	0.8	\$ 292.80
4/20/2018	Brewer, Anne	Associate	Begin implementing research about Maryland revenue enhancement program into analysis to develop charts related to performance.	\$ 366.00	0.6	\$ 219.60
4/20/2018	Brewer, Anne	Associate	Conduct research on revenue streams for Maryland revenue enhancement program to enhance visual representations in comparison to Puerto Rico's expected revenues.	\$ 366.00	1.3	\$ 475.80
4/20/2018	Brewer, Anne	Associate	Create graphs and charts for Maryland's revenue enhancement program performance, using population data for that state to develop regression against industry performance.	\$ 366.00	1.3	\$ 475.80
4/20/2018	Brewer, Anne	Associate	Conduct additional research on Oregon in relation to Expanded Revenue Models.	\$ 366.00	1.0	\$ 366.00
4/20/2018	Brewer, Anne	Associate	Draft "snapshot" worksheet in excel model to analyze states' population data in relation to revenues to compare to Puerto Rico.	\$ 366.00	1.2	\$ 439.20
4/20/2018	Hoesley, Martin	Senior Manager	Review draft analysis of comparable Expanded Revenue Models in other jurisdictions with V. Nguyen, J. Zhang, A. Brewer, A. Thapaliya (Deloitte) to understand how roll-out in comparable states compared to Puerto Rico projections.	\$ 546.00	0.5	\$ 273.00
4/20/2018	Hoesley, Martin	Senior Manager	Develop analytical approach for comparison of competing proposals from potential vendors in meeting with E. Trainor (Deloitte), V. Nguyen (Deloitte) and A. Brewer (Deloitte)	\$ 546.00	0.3	\$ 163.80
4/20/2018	Hoesley, Martin	Senior Manager	Research current state of certain industries in Puerto Rico.	\$ 546.00	1.5	\$ 819.00

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Date	Professional	Level	Description	Rate	Hours	Fees
4/20/2018	Hoesley, Martin	Senior Manager	Revise financial model to include additional drivers for Expanded Revenue Model revenues.	\$ 546.00	2.5	\$ 1,365.00
4/20/2018	Nguyen, Van	Senior Associate	Meeting with M. Hoesley, J. Zhang, A. Thapaliya, A. Brewer (Deloitte) to revisit the information and analyses collected on population demographic of Puerto Rico and other US States that have Expanded Revenue Model program in-place.	\$ 429.00	0.5	\$ 214.50
4/20/2018	Nguyen, Van	Senior Associate	Meet with M. Hoesley (Deloitte), A. Brewer (Deloitte) and E. Trainor (Deloitte) to discuss the methods for collecting additional information on Puerto Rico Expanded Revenue Model proposal.	\$ 429.00	0.3	\$ 128.70
4/20/2018	Thapaliya, Abhiyan	Associate	Meeting with M. Hoesley, E. Trainor, V. Nguyen, A. Brewer, J. Zhang (all Deloitte) to discuss progress on building Puerto Rico's Expanded Revenue Model per F. Pares' (Director of IRS) request.	\$ 366.00	0.5	\$ 183.00
4/20/2018	Trainor, Ed	Principal	Meeting with V. Nguyen, A. Brewer, M. Hoesley (all Deloitte) to develop analytical approach for comparison of bids from competing potential vendors for the Expanded Revenue Model.	\$ 621.00	0.3	\$ 186.30
4/20/2018	Zhang, Jieyu	Senior Associate	Meet with A. Brewer, M. Hoesley, V. Nguyen, A. Thapaliya (Deloitte) to exchange information on current progress on the US states Expanded Revenue Model data and Puerto Rico economic and demographic data.	\$ 429.00	0.5	\$ 214.50
4/20/2018	Zhang, Jieyu	Senior Associate	Research qualitative information for Expanded Revenue Model in Illinois in order to update Expanded Revenue Model financial impact.	\$ 429.00	1.2	\$ 514.80
4/20/2018	Zhang, Jieyu	Senior Associate	Research qualitative information for Expanded Revenue Model market segments in the US in order to illustrate its impact.	\$ 429.00	0.4	\$ 171.60
4/20/2018	Zhang, Jieyu	Senior Associate	Research qualitative information for Expanded Revenue Model revenue in the US in order to reveal Expanded Revenue Model's impact on total revenue for Maryland and Ohio.	\$ 429.00	1.8	\$ 772.20
4/20/2018	Zhang, Jieyu	Senior Associate	Research qualitative information for Expanded Revenue Model revenue in the US in the aggregate with respect to the Maryland and Ohio case studies.	\$ 429.00	1.8	\$ 772.20
4/21/2018	Trainor, Ed	Principal	Research State Information to consider how comparable operations provide template for Expanded Revenue Model in Puerto Rico.	\$ 621.00	1.5	\$ 931.50



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Date	Professional	Level	Description	Rate	Hours	Fees
4/23/2018	Brewer, Anne	Associate	Conduct research on Manitoba Expanded Revenue Models with focus on revenues.	\$ 366.00	1.0	\$ 366.00
4/23/2018	Brewer, Anne	Associate	Research census information (i.e. total population, adult population, median household income) on Expanded Revenue Model customers in the United States to enhance snapshot analysis for Puerto Rico	\$ 366.00	1.0	\$ 366.00
4/23/2018	Brewer, Anne	Associate	Meeting with E. Trainor, M. Hoesley, J. Zhang (Deloitte) to present preliminary progress on Expanded Revenue Model research.	\$ 366.00	1.2	\$ 439.20
4/23/2018	Brewer, Anne	Associate	Meeting with M. Hoesley, J. Zhang (Deloitte) to discuss progress on Expanded Revenue Model analysis, research for population data in the United States.	\$ 366.00	0.5	\$ 183.00
4/23/2018	Brewer, Anne	Associate	Conduct research on New Mexico Expanded Revenue Models to incorporate into analysis regarding key performance drivers by population size to compare to Puerto Rico.	\$ 366.00	0.5	\$ 183.00
4/23/2018	Brewer, Anne	Associate	Call with J. Zhang (Deloitte) to discuss metrics necessary to run appropriate data analysis to understand the historical growth of Expanded Revenue Models in US jurisdictions versus Puerto Rico's expected growth.	\$ 366.00	0.5	\$ 183.00
4/23/2018	Brewer, Anne	Associate	Incorporate US census population data into analysis of revenue enhancement initiative.	\$ 366.00	0.5	\$ 183.00
4/23/2018	Brewer, Anne	Associate	Create a new "snapshot" analysis to reflect US customers of Expanded Revenue Model, including information for drivers which will be used for comparison with Puerto Rico's expected drivers and projected metrics.	\$ 366.00	1.0	\$ 366.00
4/23/2018	Hoesley, Martin	Senior Manager	Meeting with E. Trainor (Deloitte), J. Zhang (Deloitte) and A. Brewer (Deloitte) to edit and refine comparative analysis on states where Expanded Revenue Model has been introduced.	\$ 546.00	1.2	\$ 655.20
4/23/2018	Hoesley, Martin	Senior Manager	Develop additional analyses for comparing demographic factors versus Expanded Revenue Model size to estimate potential size of win in Puerto Rico (regressions)	\$ 546.00	0.5	\$ 273.00
4/23/2018	Hoesley, Martin	Senior Manager	Call with Deloitte (J. Zhang, A. Brewer) to revise analyses of state Expanded Revenue Models.	\$ 546.00	0.4	\$ 218.40
4/23/2018	Hoesley, Martin	Senior Manager	Review professional services contract with Potential Vendor 1 and extract terms for use in financial modelling and comparative analysis	\$ 546.00	2.2	\$ 1,201.20

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Date	Professional	Level	Description	Rate	Hours	Fees
4/23/2018	Hoesley, Martin	Senior Manager	Prepare analysis on revenue enhancement model framework understand potential cash flows derived from the program under different operating scenarios.	\$ 546.00	2.0	\$ 1,092.00
4/23/2018	Hoesley, Martin	Senior Manager	Review debt proposals from two banks and extract key terms for use in financial modelling and comparative analysis	\$ 546.00	1.2	\$ 655.20
4/23/2018	Hoesley, Martin	Senior Manager	Develop preliminary framework for analysis of competing Expanded Revenue Model bids from multiple vendors.	\$ 546.00	0.6	\$ 327.60
4/23/2018	Thapaliya, Abhiyan	Associate	Update slide deck on Puerto Rico demographics after discussion with the team, in order to incorporate the feedback received from team leaders.	\$ 366.00	1.5	\$ 549.00
4/23/2018	Trainor, Ed	Principal	Meeting with M. Hoesley, J. Zhang, A. Brewer (all Deloitte) to discuss State product portfolio information.	\$ 621.00	1.2	\$ 745.20
4/23/2018	Trainor, Ed	Principal	Meeting with T. Hurley (Deloitte), Undersecretary F. Pena (Hacienda) to review primary analytical findings to date regarding comparable Expanded Revenue Models in other jurisdictions.	\$ 621.00	0.5	\$ 310.50
4/23/2018	Trainor, Ed	Principal	Review analysis of Expanded Revenue Models in comparable states in preparation for meeting with F. Pena (Hacienda).	\$ 621.00	0.2	\$ 124.20
4/23/2018	Trainor, Ed	Principal	Review Puerto Rico revenue reports to understand trends, including changes with population and potential impact on Expanded Revenue Model projections.	\$ 621.00	0.7	\$ 434.70
4/23/2018	Trainor, Ed	Principal	Research Expanded Revenue Model statistics in Illinois to understand roll-out timeline and performance over time of the program.	\$ 621.00	0.8	\$ 496.80
4/23/2018	Trainor, Ed	Principal	Review Oregon Annual Report to understand performance of the state's Expanded Revenue Model.	\$ 621.00	0.7	\$ 434.70
4/23/2018	Zhang, Jieyu	Senior Associate	Meet with E. Trainor, M. Hoesley, A. Brewer (Deloitte) to present preliminary progress on Expanded Revenue Model research.	\$ 429.00	1.2	\$ 514.80
4/23/2018	Zhang, Jieyu	Senior Associate	Meet with M. Hoesley, A. Brewer (Deloitte) to discuss progress on Expanded Revenue Model analysis/gain further understanding on the differences between Expanded Revenue Model revenue generation patterns between different states.	\$ 429.00	0.5	\$ 214.50
4/23/2018	Zhang, Jieyu	Senior Associate	Call with A. Brewer (Deloitte) to develop metrics to include in excel model to run data analysis.	\$ 429.00	0.5	\$ 214.50

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Date	Professional	Level	Description	Rate	Hours	Fees
4/23/2018	Zhang, Jieyu	Senior Associate	Prepare analysis outlining key points of the company background in the revenue enhancement initiative Operator's proposal for presentation to F. Pena (Asst Secretary of Treasury).	\$ 429.00	2.2	\$ 943.80
4/23/2018	Zhang, Jieyu	Senior Associate	Prepare analysis on the proposed Operator's financials for inclusion in revenue enhancement initiative presentation to F. Pena (Asst Secretary of Treasury).	\$ 429.00	0.9	\$ 386.10
4/23/2018	Zhang, Jieyu	Senior Associate	Analyze population data including historical analysis and ratio analysis based on the counties that utilize an Expanded Revenue Model.	\$ 429.00	2.3	\$ 986.70
4/23/2018	Zhang, Jieyu	Senior Associate	Perform revenue analysis by obtaining Canadian Quebec revenue and Expanded Revenue Model.	\$ 429.00	0.7	\$ 300.30
4/23/2018	Zhang, Jieyu	Senior Associate	Revise data table based on current datasets from US and Canadian jurisdictions for regressions.	\$ 429.00	1.2	\$ 514.80
4/24/2018	Brewer, Anne	Associate	Research Canadian census information to incorporate into "snapshots" into revenue enhancement program analysis.	\$ 366.00	1.5	\$ 549.00
4/24/2018	Brewer, Anne	Associate	Meet with J. Zhang (Deloitte) to discuss regressions to include in the data analysis based on current population statistics versus Puerto Rico.	\$ 366.00	0.5	\$ 183.00
4/24/2018	Brewer, Anne	Associate	Analyze population data from Canadian Census for Quebec, provinces associated with Atlantic, Manitoba, Alberta, and Saskatchewan to analyze drivers and outcomes based population.	\$ 366.00	1.0	\$ 366.00
4/24/2018	Brewer, Anne	Associate	Update graphics related to Expanded Revenue Model "case study" states (Ohio, Maryland, South Dakota, Illinois) used in the presentation to Puerto Rico to compare expectations for timing of roll-out and growth in revenues.	\$ 366.00	1.0	\$ 366.00
4/24/2018	Brewer, Anne	Associate	Update visual representations for the Expanded Revenue Model drivers and metrics for the United States to incorporate into presentation for Puerto Rico.	\$ 366.00	1.5	\$ 549.00
4/24/2018	Brewer, Anne	Associate	Update visual representations for the Expanded Revenue Model key drivers and metrics for Canada to incorporate into presentation for Puerto Rico.	\$ 366.00	0.5	\$ 183.00
4/24/2018	Brewer, Anne	Associate	Run regressions related to United States Expanded Revenue Model that will be used to compare to Puerto Rico's expected performance.	\$ 366.00	1.7	\$ 622.20

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Date	Professional	Level	Description	Rate	Hours	Fees
4/24/2018	Brewer, Anne	Associate	Analyze Illinois annual reports received from state department to assess the Expanded Revenue Model.	\$ 366.00	0.3	\$ 109.80
4/24/2018	Brewer, Anne	Associate	Research revenues for Canadian provinces with Expanded Revenue Model.	\$ 366.00	1.0	\$ 366.00
4/24/2018	Hoesley, Martin	Senior Manager	Research correlation of revenue enhancement program with per capita income.	\$ 546.00	1.1	\$ 600.60
4/24/2018	Hoesley, Martin	Senior Manager	Analyze different sources of population data for consistency across states with Expanded Revenue Model and PR, to identify most recent population.	\$ 546.00	0.8	\$ 436.80
4/24/2018	Hoesley, Martin	Senior Manager	Meeting with A. Thapaliya (Deloitte), E. Trainor (Deloitte) and V. Nguyen (Deloitte) to discuss Puerto Rico demographic trends and potential impacts on the Expanded Revenue Model revenues.	\$ 546.00	0.5	\$ 273.00
4/24/2018	Hoesley, Martin	Senior Manager	Review and revise analyses comparing state and province Expanded Revenue Model ramp-up and demographics versus Puerto Rico.	\$ 546.00	0.6	\$ 327.60
4/24/2018	Hoesley, Martin	Senior Manager	Prepare analysis to assess potential vendor 1's performance in other countries after implementation of similar Expanded Revenue Model programs.	\$ 546.00	1.2	\$ 655.20
4/24/2018	Nguyen, Van	Senior Associate	Analyze financial model to forecast cash flows that Puerto Rico's state government and municipalities will receive from the Expanded Revenue Model program.	\$ 429.00	1.2	\$ 514.80
4/24/2018	Nguyen, Van	Senior Associate	Meet with M. Hoesley (Deloitte), A. Thapaliya (Deloitte) and E. Trainor (Deloitte) to discuss findings regarding Puerto Rico's demographic.	\$ 429.00	0.7	\$ 300.30
4/24/2018	Nguyen, Van	Senior Associate	Research related to certain industries in Puerto Rico to understand major factors contributed to decline in revenue.	\$ 429.00	0.8	\$ 343.20
4/24/2018	Thapaliya, Abhiyan	Associate	Conduct research on Puerto Rico population breakdown data by age from the US census website.	\$ 366.00	1.0	\$ 366.00
4/24/2018	Thapaliya, Abhiyan	Associate	Meeting M. Hoesley, E. Trainor, V. Nguyen (Deloitte) to discuss Puerto Rico demographic and economic data.	\$ 366.00	0.7	\$ 256.20
4/24/2018	Trainor, Ed	Principal	Meeting with M. Hoesley, V. Nguyen, A. Brewer (all Deloitte) to discuss Puerto Rico demographic data and potential impacts on the Expanded Revenue Model revenues.	\$ 621.00	0.7	\$ 434.70
4/24/2018	Trainor, Ed	Principal	Research data from Maryland Expanded Revenue Model to understand roll-out timeline and current performance of the program.	\$ 621.00	0.8	\$ 496.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/24/2018	Trainor, Ed	Principal	Review industry materials provided by Potential Vendor 1, including industry analysis prepared by 3rd Party Professional Services firm.	\$ 621.00	1.2	\$ 745.20
4/24/2018	Trainor, Ed	Principal	Research South Dakota Expanded Revenue Model information and performance as potential comparable for Puerto Rico.	\$ 621.00	1.0	\$ 621.00
4/24/2018	Trainor, Ed	Principal	Review Puerto Rico Tourism industry research to understand size of industry to consider when evaluating potential for impact from Expanded Revenue Model.	\$ 621.00	0.3	\$ 186.30
4/24/2018	Zhang, Jieyu	Senior Associate	Research Illinois and South Dakota data in order to make Expanded Revenue Model revenue comparison chart, to highlight potential interaction among the revenue streams.	\$ 429.00	1.7	\$ 729.30
4/24/2018	Zhang, Jieyu	Senior Associate	Update visual graphics related to Expanded Revenue Model "case study" states (Ohio, Maryland, South Dakota, Illinois) for presentation to F. Pena (Hacienda).	\$ 429.00	1.7	\$ 729.30
4/24/2018	Zhang, Jieyu	Senior Associate	Research related to the 4 Caribbean countries where Potential Vendor 1 operates to identify potential issues, risks and benefits that Potential Vendor 1 may bring to Puerto Rico's Expanded Revenue Model.	\$ 429.00	1.8	\$ 772.20
4/24/2018	Zhang, Jieyu	Senior Associate	Perform research on metrics related to Expanded Revenue Model development & performance versus to identify additional potential metrics / parameters for consideration in regression analysis.	\$ 429.00	2.2	\$ 943.80
4/24/2018	Zhang, Jieyu	Senior Associate	Research metrics related to Expanded Revenue Model development & performance.	\$ 429.00	1.7	\$ 729.30
4/25/2018	Brewer, Anne	Associate	Organize Potential Vendor 1 information for distribution to leadership team and to provide to Hacienda.	\$ 366.00	1.0	\$ 366.00
4/25/2018	Brewer, Anne	Associate	Research the extent of involvement that a government could have in Expanded Revenue Models (i.e. in terms of responsibilities for regulation and control).	\$ 366.00	0.7	\$ 256.20
4/25/2018	Brewer, Anne	Associate	Conduct analysis on Illinois annual reports to pull information related to revenues for comparison with Puerto Rico.	\$ 366.00	0.5	\$ 183.00
4/25/2018	Brewer, Anne	Associate	Research South Dakota government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.3	\$ 109.80
4/25/2018	Brewer, Anne	Associate	Research Oregon's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.4	\$ 146.40

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Date	Professional	Level	Description	Rate	Hours	Fees
4/25/2018	Brewer, Anne	Associate	Research Maryland's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.4	\$ 146.40
4/25/2018	Brewer, Anne	Associate	Research Ohio's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.4	\$ 146.40
4/25/2018	Brewer, Anne	Associate	Research Louisiana's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.3	\$ 109.80
4/25/2018	Brewer, Anne	Associate	Research Montana's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.3	\$ 109.80
4/25/2018	Brewer, Anne	Associate	Research Rhode Island's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.3	\$ 109.80
4/25/2018	Brewer, Anne	Associate	Research Delaware's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.4	\$ 146.40
4/25/2018	Brewer, Anne	Associate	Research New York's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.3	\$ 109.80
4/25/2018	Brewer, Anne	Associate	Research New Mexico's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.3	\$ 109.80
4/25/2018	Brewer, Anne	Associate	Research Quebec's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.4	\$ 146.40
4/25/2018	Brewer, Anne	Associate	Meeting with E. Trainor (Deloitte), M. Hoesley (Deloitte), J. Zhang (Deloitte), V. Nguyen (Deloitte) and A. Thapaliya (Deloitte) to discuss/present first draft of presentation for Puerto Rico which incorporates findings for Expanded Revenue Models in comparable jurisdictions as well as Puerto Rico demographics information.	\$ 366.00	1.3	\$ 475.80
4/25/2018	Hoesley, Martin	Senior Manager	Prepare summary of differences and similarities between Puerto Rico proposed Expanded Revenue Model and other state/province programs for use in executive summary.	\$ 546.00	0.6	\$ 327.60
4/25/2018	Hoesley, Martin	Senior Manager	Research performance of Potential Vendor 1 on Expanded Revenue Model programs in other countries, including preparation of comparative analysis.	\$ 546.00	1.6	\$ 873.60
4/25/2018	Hoesley, Martin	Senior Manager	Consolidate analyses and update presentation related to Expanded Revenue Model programs.	\$ 546.00	2.2	\$ 1,201.20

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Date	Professional	Level	Description	Rate	Hours	Fees
4/25/2018	Hoesley, Martin	Senior Manager	Meeting with E. Trainor (Deloitte), V. Nguyen (Deloitte), J. Zhang (Deloitte), A. Thapaliya (Deloitte) and A. Brewer (Deloitte) to review and revise presentation of revenue enhancement analysis.	\$ 546.00	1.3	\$ 709.80
4/25/2018	Hoesley, Martin	Senior Manager	Call with E. Rios (Office of Economic & Financial Affairs), J. Goodwin (Deloitte), M. Quails (Deloitte) to discuss additional data requests needed for revenue enhancement analysis.	\$ 546.00	1.1	\$ 600.60
4/25/2018	Hoesley, Martin	Senior Manager	Revise financial model approach to taxes and fees paid to government.	\$ 546.00	0.9	\$ 491.40
4/25/2018	Nguyen, Van	Senior Associate	Meet with M. Hoesley (Deloitte), A. Thapaliya (Deloitte), E. Trainor (Deloitte), A. Brewer (Deloitte) and J. Zhang (Deloitte) to discuss new findings and information collected regarding Puerto Rico's industries and demographic data.	\$ 429.00	1.3	\$ 557.70
4/25/2018	Nguyen, Van	Senior Associate	Update financial model to reflect different pricing scenarios from Potential Vendor 1's service contract.	\$ 429.00	0.6	\$ 257.40
4/25/2018	Thapaliya, Abhiyan	Associate	Meeting with M. Hoesley, E. Trainor, V. Nguyen, A. Brewer, J. Zhang (all Deloitte) to discuss first draft of presentation which incorporates findings for Expanded Revenue Model industry/Puerto Rico demographics.	\$ 366.00	1.3	\$ 475.80
4/25/2018	Trainor, Ed	Principal	Meeting with M. Hoesley, V. Nguyen, A. Brewer, J. Zhang, A. Thapaliya (Deloitte) to discuss preliminary industry analyses.	\$ 621.00	1.3	\$ 807.30
4/25/2018	Trainor, Ed	Principal	Research Oregon's Expanded Revenue Model to understand roll-out timeline and current performance of the program.	\$ 621.00	0.8	\$ 496.80
4/25/2018	Trainor, Ed	Principal	Research Maryland's Expanded Revenue Model to understand roll-out timeline and current performance of the program.	\$ 621.00	0.7	\$ 434.70
4/25/2018	Trainor, Ed	Principal	Review per capita research report from 3rd party industry data provider.	\$ 621.00	0.3	\$ 186.30
4/25/2018	Zhang, Jieyu	Senior Associate	Perform analysis by calculating revenue drivers for each jurisdictions in the US and Canada as of 2017 and 2016 for Expanded Revenue Model.	\$ 429.00	0.3	\$ 128.70
4/25/2018	Zhang, Jieyu	Senior Associate	Create chart analysis showing revenue drivers for the 4 case study states in order to present them in slides, to illustrate how Expanded Revenue Model was rolled out in other jurisdictions.	\$ 429.00	0.9	\$ 386.10
4/25/2018	Zhang, Jieyu	Senior Associate	Conduct revenue driver vs population density regression / scatter chart/ trendline chart for all jurisdictions.	\$ 429.00	1.6	\$ 686.40



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4/25/2018	Zhang, Jieyu	Senior Associate	Create revenue driver vs. House hold income regression / trendline chart to demonstrate the metrics and indicators for analysis in Expanded Revenue Model in Puerto Rico.	\$ 429.00	1.4	\$ 600.60
4/25/2018	Zhang, Jieyu	Senior Associate	Perform financial analysis to convert all CAD \$ based data into USD based in our data tables to check data consistency.	\$ 429.00	0.6	\$ 257.40
4/25/2018	Zhang, Jieyu	Senior Associate	Meet with E. Trainor, M. Hoesley, V. Nguyen, A. Thapaliya, A. Brewer (Deloitte) to discuss/present first draft of presentation for Hacienda which incorporates findings for Expanded Revenue Model industry/Puerto Rico demographics.	\$ 429.00	1.3	\$ 557.70
4/25/2018	Zhang, Jieyu	Senior Associate	Update the slides after presentation to incorporate internal comments related to research on Caribbean Expanded Revenue Model development.	\$ 429.00	2.5	\$ 1,072.50
4/26/2018	Brewer, Anne	Associate	Research Manitoba's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.4	\$ 146.40
4/26/2018	Brewer, Anne	Associate	Research Alberta's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.4	\$ 146.40
4/26/2018	Brewer, Anne	Associate	Research Saskatchewan's government's roles and responsibilities in Expanded Revenue Models to present findings to Hacienda.	\$ 366.00	0.3	\$ 109.80
4/26/2018	Brewer, Anne	Associate	Compile information regarding governments' roles and responsibilities in Expanded Revenue Models into chart for presentation to leadership team.	\$ 366.00	0.7	\$ 256.20
4/26/2018	Brewer, Anne	Associate	Research Caribbean contact information as requested by Puerto Rican government.	\$ 366.00	0.7	\$ 256.20
4/26/2018	Brewer, Anne	Associate	Conduct research on Potential Vendor 1's operations in Greece to compare to their expected operations in Puerto Rico.	\$ 366.00	1.0	\$ 366.00
4/26/2018	Brewer, Anne	Associate	Analyze GDP information for Greece to incorporate into a case study that would allow us to review the GDP performance and to consider the implications for Puerto Rico.	\$ 366.00	1.0	\$ 366.00
4/26/2018	Brewer, Anne	Associate	Update PowerPoint presentation to reflect Greece GDP analysis in Expanded Revenue Model case study that will be used to compare to Puerto Rico's projected implementation process.	\$ 366.00	1.0	\$ 366.00
4/26/2018	Brewer, Anne	Associate	Conduct research on Greece to understand revenue trends for incorporation into case study for Puerto Rico.	\$ 366.00	1.0	\$ 366.00



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Date	Professional	Level	Description	Rate	Hours	Fees
4/26/2018	Brewer, Anne	Associate	Conduct research on the most populated cities in Greece to identify potential areas of concentration for Expanded Revenue Model, to be compared with roll-out plan of Potential Vendor 1 for Puerto Rico.	\$ 366.00	1.0	\$ 366.00
4/26/2018	Brewer, Anne	Associate	Meeting with M. Hoesley, J. Zhang (Deloitte) to discuss approach to Caribbean financial information that could potentially be incorporated into the case study analyses.	\$ 366.00	0.5	\$ 183.00
4/26/2018	Brewer, Anne	Associate	Contact Barbados revenue initiative's site to retrieve financial publications to be incorporated into analysis of Potential Vendor 1.	\$ 366.00	0.5	\$ 183.00
4/26/2018	Brewer, Anne	Associate	Compile information regarding Greece's performance into analysis model to begin understanding potential trends for comparison to Puerto Rico's projections.	\$ 366.00	0.5	\$ 183.00
4/26/2018	Hoesley, Martin	Senior Manager	Draft e-mail template to contact other countries with Expanded Revenue Model operations for data.	\$ 546.00	0.5	\$ 273.00
4/26/2018	Hoesley, Martin	Senior Manager	Analyze overlap of senate districts with municipalities (and how to combine population data with Expanded Revenue Model operations projections)	\$ 546.00	0.9	\$ 491.40
4/26/2018	Hoesley, Martin	Senior Manager	Prepare analysis to assess the viability of revenue enhancement initiative in Puerto Rico based on a similar revenue program in Greece.	\$ 546.00	0.4	\$ 218.40
4/26/2018	Hoesley, Martin	Senior Manager	Meeting with K. Schwerdtfeger (Deloitte), E. Trainor (Deloitte), J. Zhang (Deloitte) and V. Nguyen (Deloitte) to discuss potential impact of disaster recovery on Expanded Revenue Model roll-out.	\$ 546.00	0.7	\$ 382.20
4/26/2018	Hoesley, Martin	Senior Manager	Call with J. Zhang (Deloitte) and A. Brewer (Deloitte) to develop plan for contacting other Caribbean countries to request revenue data.	\$ 546.00	0.3	\$ 163.80
4/26/2018	Hoesley, Martin	Senior Manager	Call with V. Nguyen (Deloitte) to develop approach to conducting Greece case study	\$ 546.00	0.3	\$ 163.80
4/26/2018	Hoesley, Martin	Senior Manager	Review Building Back Better presentations to consider how to incorporate data into Expanded Revenue Model analysis.	\$ 546.00	2.0	\$ 1,092.00
4/26/2018	Hoesley, Martin	Senior Manager	Review market study prepared on revenue potential in Puerto Rico provided by F. Pena (Asst Secretary of Treasury).	\$ 546.00	1.6	\$ 873.60
4/26/2018	Hoesley, Martin	Senior Manager	Develop approach to prepare heat map analysis using map of Puerto Rico (to include demographic and Expanded Revenue Model data together)	\$ 546.00	1.0	\$ 546.00

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Date	Professional	Level	Description	Rate	Hours	Fees
4/26/2018	Hurley, Timothy	Principal	Meeting with E. Trainor (Deloitte) to discuss potential risks and associated mitigation efforts to successfully roll out and operationalize the revenue enhancement program in Puerto Rico.	\$ 621.00	1.2	\$ 745.20
4/26/2018	Nguyen, Van	Senior Associate	Meet with M. Hoesley (Deloitte), E. Trainor (Deloitte), J. Zhang (Deloitte) and K. Schwerdtfeger (Deloitte) to discuss Puerto Rico's disaster recovery status to assess the potential contribution of the confidential GPR revenue initiative to support efforts.	\$ 429.00	0.7	\$ 300.30
4/26/2018	Nguyen, Van	Senior Associate	Meet with M. Hoesley (Deloitte) to discuss Greece case study on necessary information needed to collect for the purposes of inferring Greece's Expanded Revenue Model program characteristics to Puerto Rico's plan.	\$ 429.00	0.3	\$ 128.70
4/26/2018	Nguyen, Van	Senior Associate	Research Expanded Revenue Model deployment schedule and progress in Greece. The research includes reading and analyzing OPAP's (Greece's Expanded Revenue Model operator) earning call transcripts, presentations.	\$ 429.00	3.4	\$ 1,458.60
4/26/2018	Thapaliya, Abhiyan	Associate	Collect population data for Puerto Rico by municipality to create slides in order to show population breakdown by municipality to show the potential impact of expanded revenue model in different regions of the territory.	\$ 366.00	0.5	\$ 183.00
4/26/2018	Trainor, Ed	Principal	Discuss with T. Hurley (Deloitte) current state of analysis including information on comparable Expanded Revenue Models in other jurisdictions.	\$ 621.00	0.7	\$ 434.70
4/26/2018	Trainor, Ed	Principal	Call with M. Hoesley, V. Nguyen, J. Zhang, K. Schwerdtfeger (all Deloitte) to discuss Puerto Rico infrastructure disaster recovery activities and potential to impact timelines for Expanded Revenue Model roll-out.	\$ 621.00	0.7	\$ 434.70
4/26/2018	Trainor, Ed	Principal	Research performance of revenue generating the company administering operations in Greece.	\$ 621.00	1.3	\$ 807.30
4/26/2018	Trainor, Ed	Principal	Research market in Greece for Expanded Revenue Model.	\$ 621.00	1.5	\$ 931.50
4/26/2018	Trainor, Ed	Principal	Review Puerto Rico demographic info to identify trends that may impact Expanded Revenue Model projections.	\$ 621.00	0.5	\$ 310.50
4/26/2018	Trainor, Ed	Principal	Prepare comments for the Secretary R. Maldonado (Hacienda) regarding the comparison framework for vendor proposals on Expanded Revenue Model.	\$ 621.00	0.3	\$ 186.30

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Date	Professional	Level	Description	Rate	Hours	Fees
4/26/2018	Trainor, Ed	Principal	Review and develop agenda and discussion approach for legacy operations related to Expanded Revenue Model in Puerto Rico.	\$ 621.00	0.5	\$ 310.50
4/26/2018	Trainor, Ed	Principal	Review and develop discussion framework and data request for Potential Vendor 1.	\$ 621.00	0.7	\$ 434.70
4/26/2018	Trainor, Ed	Principal	Review and update contact information for Potential Vendor 2 and Potential Vendor 3 for Puerto Rico Expanded Revenue Model at request of Undersecretary F. Pena (Hacienda)	\$ 621.00	0.5	\$ 310.50
4/26/2018	Zhang, Jieyu	Senior Associate	Update slides presentations related to the Expanded Revenue Model in North America case studies and general findings.	\$ 429.00	2.7	\$ 1,158.30
4/26/2018	Zhang, Jieyu	Senior Associate	Meet with K. Schwerdtfeger, E. Trainor, M. Hoesley, V. Nguyen (Deloitte) to discuss current PR infrastructure recovery status and magnitude of damage sustained within Puerto Rico for consideration when evaluating Potential Vendor 1's proposed financial model.	\$ 429.00	0.7	\$ 300.30
4/26/2018	Zhang, Jieyu	Senior Associate	Prepare analysis summarizing prior lawsuits related to potential operator 2 requested by F. Pena (Asst Secretary of Treasury).	\$ 429.00	1.3	\$ 557.70
4/26/2018	Zhang, Jieyu	Senior Associate	Meet with M. Hoesley (Deloitte) and A. Brewer (Deloitte) to discuss approach to obtaining and analyzing Caribbean financial information to derive implications for Puerto Rico.	\$ 429.00	0.5	\$ 214.50
4/26/2018	Zhang, Jieyu	Senior Associate	Update slides with revenue driver table to better visualize trends after introduction of Expanded Revenue Model in comparable jurisdictions.	\$ 429.00	0.5	\$ 214.50
4/27/2018	Hoesley, Martin	Senior Manager	Meet with E. Trainor (Deloitte) to revise draft documents summarizing key points about the proposed operators for the revenue initiative for upcoming client meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.3	\$ 163.80
4/27/2018	Hoesley, Martin	Senior Manager	Call with E. Trainor (Deloitte) to develop agenda and prospective next steps for analysis related to the revenue initiative in preparation for meeting with F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.2	\$ 109.20
4/27/2018	Hoesley, Martin	Senior Manager	Conference call with E. Trainor (Deloitte) and T. Hurley (Deloitte) to develop agenda, approach and analyses for presentation at client meeting.	\$ 546.00	0.3	\$ 163.80

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Date	Professional	Level	Description	Rate	Hours	Fees
4/27/2018	Hoesley, Martin	Senior Manager	Prepare summary of revenue initiative feasibility assessments conducted in Puerto Rico provided by F. Pena (Asst Secretary of Treasury) to understand key issues and risks identified.	\$ 546.00	1.5	\$ 819.00
4/27/2018	Hoesley, Martin	Senior Manager	Update revenue projection analysis on the proposed revenue initiative operator to include additional demographic and income data.	\$ 546.00	0.7	\$ 382.20
4/27/2018	Hoesley, Martin	Senior Manager	Review and edit analysis of Greece Expanded Revenue Models	\$ 546.00	1.4	\$ 764.40
4/27/2018	Hoesley, Martin	Senior Manager	Analyze legal requirements for revenue initiative operations along with proposal from Potential Vendor 1.	\$ 546.00	1.6	\$ 873.60
4/27/2018	Nguyen, Van	Senior Associate	Re-create financial model with Potential Vendor 1 projected financial to adjust the model with different scenarios and input from Potential Vendor 1's proposal.	\$ 429.00	0.4	\$ 171.60
4/27/2018	Nguyen, Van	Senior Associate	Create power point presentation to summarize the findings about Greece case study.	\$ 429.00	1.9	\$ 815.10
4/27/2018	Nguyen, Van	Senior Associate	Update the financial model to forecast additional taxes revenue for Puerto Rico's state government and municipalities based on information obtained from Potential Vendor 1's proposal.	\$ 429.00	2.2	\$ 943.80
4/27/2018	Thapaliya, Abhiyan	Associate	Gather Puerto Rico per capita income information from the US census website, in order to create comparable charts for Greece and Puerto Rico.	\$ 366.00	1.5	\$ 549.00
4/27/2018	Trainor, Ed	Principal	Prepare agenda for upcoming revenue enhancement initiative meeting with F. Pena (Asst Secretary of Treasury) to determine next steps in assessing the viability and potential impact of the program.	\$ 621.00	0.3	\$ 186.30
4/27/2018	Trainor, Ed	Principal	Conference call with T. Hurley and M. Hoesley (both Deloitte) to prepare feasibility analysis on the revenue enhancement initiative program roll-out in preparation for meeting with F. Pena (Asst Secretary of Treasury).	\$ 621.00	0.3	\$ 186.30
4/27/2018	Trainor, Ed	Principal	Research Greece Expanded Revenue Model market	\$ 621.00	1.0	\$ 621.00
4/27/2018	Trainor, Ed	Principal	Review Greece Expanded Revenue Model Articles.	\$ 621.00	0.5	\$ 310.50
4/27/2018	Trainor, Ed	Principal	Call with M. Hoesley (Deloitte) to update the analysis on the proposed revenue enhancement initiative operator to include proposed contract terms for Government of Puerto Rico.	\$ 621.00	0.3	\$ 186.30

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Date	Professional	Level	Description	Rate	Hours	Fees
4/27/2018	Trainor, Ed	Principal	Call with M. Hoesley (Deloitte) to develop an agenda for upcoming meeting with representatives from proposed revenue enhancement initiative operator to address outstanding questions regarding company's financials.	\$ 621.00	0.2	\$ 124.20
4/28/2018	Hoesley, Martin	Senior Manager	Call with E. Trainor (Deloitte) to discuss analysis of vendor bids for Expanded Revenue Models in PR.	\$ 546.00	0.1	\$ 54.60
4/28/2018	Hoesley, Martin	Senior Manager	Call with V. Nguyen (Deloitte) to discuss analytical approach to vendor bids for Expanded Revenue Models in PR.	\$ 546.00	0.3	\$ 163.80
4/28/2018	Hoesley, Martin	Senior Manager	Call with V. Nguyen (Deloitte) to discuss analytical approach to vendor bids for Expanded Revenue Models in PR.	\$ 546.00	0.3	\$ 163.80
4/28/2018	Hoesley, Martin	Senior Manager	Analyze vendor bids and prepare presentation summarizing differences and similarities between the two, including financial projections.	\$ 546.00	3.6	\$ 1,965.60
4/28/2018	Nguyen, Van	Senior Associate	Meet with M. Hoesley (Deloitte) to discuss analytical approach to compare the operators' (Potential Vendor 1, Potential Vendor 3) proposals for Expanded Revenue Model operations in Puerto Rico.	\$ 429.00	0.6	\$ 257.40
4/28/2018	Nguyen, Van	Senior Associate	Review and analyze Operator (Potential Vendor 3) proposal and prepare presentation summarizing differences and similarities between the Potential Vendor 1 and Potential Vendor 3's proposals, including financial projections.	\$ 429.00	2.9	\$ 1,244.10
4/28/2018	Nguyen, Van	Senior Associate	Recreate Potential Vendor 3's financial model for the purposes of comparing the cash flows projected to be received by Puerto Rico's government between Potential Vendor 1 and Potential Vendor 3's proposals.	\$ 429.00	1.3	\$ 557.70
4/28/2018	Nguyen, Van	Senior Associate	Create presentation deck for the comparison analysis between Potential Vendor 1 and Potential Vendor 3.	\$ 429.00	2.8	\$ 1,201.20
4/28/2018	Trainor, Ed	Principal	Call with M. Hoesley (Deloitte) to discuss analysis of vendor bids for Expanded Revenue Model in PR	\$ 621.00	0.1	\$ 62.10
4/29/2018	Hoesley, Martin	Senior Manager	Call with Deloitte (V. Nguyen, E. Trainor) to review and finalize analysis of vendor bids	\$ 546.00	0.5	\$ 273.00
4/29/2018	Hoesley, Martin	Senior Manager	Update presentation evaluating the success of the revenue enhancement program case study in Greece to include key performance indicators identified for benchmarking in Puerto Rico.	\$ 546.00	1.1	\$ 600.60
4/29/2018	Hoesley, Martin	Senior Manager	Review and edit presentation comparing vendor proposals	\$ 546.00	1.2	\$ 655.20

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4/29/2018	Nguyen, Van	Senior Associate	Address comments from E. Trainor for revenue enhancement program comparison analysis.	\$ 429.00	2.0	\$ 858.00
4/29/2018	Nguyen, Van	Senior Associate	Call with M. Hoesley and E. Trainor (Deloitte) to finalize presentation related to vendor bids for revenue enhancement program in PR.	\$ 429.00	0.3	\$ 128.70
4/29/2018	Trainor, Ed	Principal	Call with V. Nguyen, M. Hoesley (both Deloitte) to review and finalize analysis of potential vendor bids	\$ 621.00	0.5	\$ 310.50
4/29/2018	Trainor, Ed	Principal	Edit document presenting analysis of Expanded Revenue Model Vendor proposals	\$ 621.00	1.0	\$ 621.00
4/30/2018	Brewer, Anne	Associate	Research regarding Greece's revenue enhancement program.	\$ 366.00	1.0	\$ 366.00
4/30/2018	Brewer, Anne	Associate	Analyze Greece's revenue enhancement program statistics as of 2015.	\$ 366.00	0.9	\$ 329.40
4/30/2018	Brewer, Anne	Associate	Research tax revenues related to revenue enhancement program via Greek Ministry of Finance.	\$ 366.00	1.0	\$ 366.00
4/30/2018	Brewer, Anne	Associate	Research information available by the Prosecution Department of Greece related to revenue enhancement data.	\$ 366.00	0.8	\$ 292.80
4/30/2018	Hoesley, Martin	Senior Manager	Research GDP vs GNP figures for Puerto Rico, update presentation materials accordingly.	\$ 546.00	0.8	\$ 436.80
4/30/2018	Hoesley, Martin	Senior Manager	E-mail vendor comparison presentation to client.	\$ 546.00	0.2	\$ 109.20
4/30/2018	Hoesley, Martin	Senior Manager	Review additional source material for Greece analysis, develop additional slides for report.	\$ 546.00	1.1	\$ 600.60
4/30/2018	Hoesley, Martin	Senior Manager	Review documents to understand potential restrictions on using partnerships for revenue enhancement operations.	\$ 546.00	1.4	\$ 764.40
4/30/2018	Hoesley, Martin	Senior Manager	Analyze district population vs municipality population for comparison.	\$ 546.00	0.7	\$ 382.20
4/30/2018	Thapaliya, Abhiyan	Associate	Prepare analysis on Operator 3's revenue allocation model for comparison with alternative providers.	\$ 366.00	2.0	\$ 732.00
4/30/2018	Thapaliya, Abhiyan	Associate	Consolidate the EIU data and data from the PR government's website to reconcile the GDP numbers to update documents accordingly.	\$ 366.00	2.0	\$ 732.00
4/30/2018	Trainor, Ed	Principal	Edit document presenting analysis of Greece Expanded Revenue Model	\$ 621.00	1.0	\$ 621.00
4/30/2018	Trainor, Ed	Principal	Review documents on potential restrictions for Expanded Revenue Model partnerships to understand potential restrictions on Puerto Rico's ability to operate in this area.	\$ 621.00	0.8	\$ 496.80

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***CATEGORY: Confidential GPR Revenue Enhancement Initiative***

Date	Professional	Level	Description	Rate	Hours	Fees
4/30/2018	Trainor, Ed	Principal	Review district vs. municipality population demographic info to understand potential for Expanded Revenue Model operations by geographic area.	\$ 621.00	1.2	\$ 745.20
4/30/2018	Trainor, Ed	Principal	Review analysis prepared by A. Thapaliya (Deloitte) on the Operator 3's revenue allocation model in order to prepare for meeting with F. Pena (Asst Secretary of Treasury) to discuss next steps.	\$ 621.00	1.0	\$ 621.00
4/30/2018	Trainor, Ed	Principal	Review presentation evaluating the success of revenue enhancement programs in Greece in preparation for upcoming meeting with R. Maldonado (Secretary of Treasury) to discuss potential in Puerto Rico.	\$ 621.00	1.0	\$ 621.00
4/30/2018	Zhang, Jieyu	Senior Associate	Prepare analysis summarizing US revenue by major market (city and state) to include in revenue enhancement initiative presentation to F. Pena (Asst Secretary of Treasury).	\$ 429.00	2.2	\$ 943.80
4/30/2018	Zhang, Jieyu	Senior Associate	Create data table with certain US revenue industry data from past 10 years.	\$ 429.00	2.3	\$ 986.70
5/1/2018	Brewer, Anne	Associate	Research West Virginia revenue enhancement program breakdown from years 2007 through 2017.	\$ 366.00	0.9	\$ 329.40
5/1/2018	Brewer, Anne	Associate	Research Greece median household income.	\$ 366.00	0.9	\$ 329.40
5/1/2018	Brewer, Anne	Associate	Continue research on Greece's revenue streams.	\$ 366.00	1.1	\$ 402.60
5/1/2018	Brewer, Anne	Associate	Continue research on Greece's revenue streams.	\$ 366.00	0.7	\$ 256.20
5/1/2018	Brewer, Anne	Associate	Meeting with Deloitte (E. Trainor, M. Hoesley, J. Zhang, V. Nguyen, A. Thapaliya, A. Brewer) to discuss financial model updates.	\$ 366.00	1.0	\$ 366.00
5/1/2018	Brewer, Anne	Associate	Update excel data file to reflect West Virginia revenue program breakdown.	\$ 366.00	0.5	\$ 183.00
5/1/2018	Brewer, Anne	Associate	Update PowerPoint to implement visual representations of West Virginia information.	\$ 366.00	0.8	\$ 292.80
5/1/2018	Brewer, Anne	Associate	Create excel file to compile Greece revenue.	\$ 366.00	1.2	\$ 439.20
5/1/2018	Brewer, Anne	Associate	Update Greece case study PowerPoint to represent visual representations of revenue data.	\$ 366.00	0.9	\$ 329.40
5/1/2018	Hoesley, Martin	Senior Manager	Prepare analysis in order to refine revenue scenarios using updated assumptions related to the proposed Operator's scenarios for F. Pena (Asst Secretary of Treasury).	\$ 546.00	2.2	\$ 1,201.20



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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Hoesley, Martin	Senior Manager	E-mail to Deloitte team to communicate necessary improvements to financial model to accommodate additional scenarios.	\$ 546.00	0.1	\$ 54.60
5/1/2018	Hoesley, Martin	Senior Manager	Develop additional information for inclusion in analysis of revenue initiative in comparable states and territories (e.g. square mileage of states, incorporating PR data).	\$ 546.00	0.6	\$ 327.60
5/1/2018	Hoesley, Martin	Senior Manager	Coordinate geographic analysis of population data.	\$ 546.00	0.4	\$ 218.40
5/1/2018	Hoesley, Martin	Senior Manager	Review market report to identify potential information to include in current analysis of revenue enhancement program scenarios.	\$ 546.00	0.4	\$ 218.40
5/1/2018	Hoesley, Martin	Senior Manager	Draft email to Deloitte team regarding analyzing median household income per person to assess discretionary income for revenue initiative (time series).	\$ 546.00	0.1	\$ 54.60
5/1/2018	Hoesley, Martin	Senior Manager	Analyze revenue enhancement model scenarios graphically, editing slides prepared by team.	\$ 546.00	2.2	\$ 1,201.20
5/1/2018	Hoesley, Martin	Senior Manager	Meet with F. Pena (Hacienda) and Deloitte (E. Trainor, T. Hurley) to discuss comparison of revenue initiative vendor proposals.	\$ 546.00	1.3	\$ 709.80
5/1/2018	Hoesley, Martin	Senior Manager	Revise analysis presentation of revenue enhancement programs vendor proposals to include additional graphs.	\$ 546.00	1.8	\$ 982.80
5/1/2018	Hoesley, Martin	Senior Manager	Update case state of Greece revenue enhancement programs to incorporate an executive summary and to include information from news articles	\$ 546.00	1.0	\$ 546.00
5/1/2018	Hoesley, Martin	Senior Manager	Call with Deloitte E. Trainor, V. Nguyen, J. Zhang, A. Brewer, A. Thapaliya (all Deloitte) to discuss next steps for updating the revenue enhancement initiative analysis on potential revenue scenarios.	\$ 546.00	1.0	\$ 546.00
5/1/2018	Hurley, Timothy	Principal	Meeting with F. Pena (Assist Secretary), Ed Trainor (Deloitte), to discuss next steps on open questions regarding revenue enhancement initiative.	\$ 621.00	1.3	\$ 807.30
5/1/2018	Nguyen, Van	Senior Associate	Analyze revenue enhancement initiatives financials data in PR.	\$ 429.00	0.3	\$ 128.70
5/1/2018	Nguyen, Van	Senior Associate	Meeting with Deloitte (M. Hoesley, A. Thapaliya, E. Trainor, V. Nguyen, A. Brewer, J. Zhang). Discussion regarding updating revenue enhancement model scenario presentation, Greece study case.	\$ 429.00	1.0	\$ 429.00
5/1/2018	Nguyen, Van	Senior Associate	Work on financial model as well as contemplated revenue enhancement model alternative scenarios into the financial model.	\$ 429.00	3.0	\$ 1,287.00



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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Nguyen, Van	Senior Associate	Update the revenue projection model to include assumptions in Operator 2's proposal.	\$ 429.00	1.5	\$ 643.50
5/1/2018	Thapaliya, Abhiyan	Associate	Research information on Greece's taxation.	\$ 366.00	2.0	\$ 732.00
5/1/2018	Thapaliya, Abhiyan	Associate	Meeting with Deloitte (M. Hoesley, A. Thapaliya, E. Trainor, V. Nguyen, A. Brewer, J. Zhang) regarding updating revenue enhancement model scenario presentation, Greece study case.	\$ 366.00	1.0	\$ 366.00
5/1/2018	Trainor, Ed	Principal	Meeting with T. Hurley (Deloitte), F. Pena (Hacienda Assistant Secretary) to discuss comparative analysis of potential vendor proposals for assisting Puerto Rico with Expanded Revenue Model.	\$ 621.00	0.8	\$ 496.80
5/1/2018	Trainor, Ed	Principal	Meeting with F. Pena (Hacienda Assistant Secretary) to develop approach for further analysis of projections for Expanded Revenue Model.	\$ 621.00	0.7	\$ 434.70
5/1/2018	Trainor, Ed	Principal	Develop potential Expanded Revenue Model scenarios taking into consideration projections from potential vendors as well as 3rd Party Professional Service Providers and demographic trends in Puerto Rico.	\$ 621.00	2.3	\$ 1,428.30
5/1/2018	Trainor, Ed	Principal	Analyze 3rd Party Professional Service Provider's projected performance to incorporate findings into Expanded Revenue Model scenarios.	\$ 621.00	1.3	\$ 807.30
5/1/2018	Trainor, Ed	Principal	Analyze Potential Vendor 1 information developing Expanded Revenue Model scenarios.	\$ 621.00	0.7	\$ 434.70
5/1/2018	Trainor, Ed	Principal	Meeting with F. Pena, R. Maldonado (Hacienda), T. Hurley (Deloitte) to review comparative analysis of potential vendor proposals for Expanded Revenue Model as well as responsibilities that would be assumed by Puerto Rico under their proposals.	\$ 621.00	0.8	\$ 496.80
5/1/2018	Trainor, Ed	Principal	Prepare additional information and refine Expanded Revenue Model scenario analyses (e.g. incorporate modified growth rates after preliminary roll-out period).	\$ 621.00	1.2	\$ 745.20
5/1/2018	Trainor, Ed	Principal	Attend part of conference call with M. Hoesley, V. Nguyen, J. Zhang, A. Brewer, A. Thapaliya (all Deloitte) to develop Expanded Revenue Model operational scenarios to analyze for estimated revenue and potential payments to Puerto Rico government.	\$ 621.00	0.5	\$ 310.50
5/1/2018	Trainor, Ed	Principal	Review report on Expanded Revenue Model.	\$ 621.00	0.7	\$ 434.70

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Date	Professional	Level	Description	Rate	Hours	Fees
5/1/2018	Trainor, Ed	Principal	Meeting with Undersecretary F. Pena (Hacienda) to discuss Expanded Revenue Model vendor proposals using comparative analysis prepared by Deloitte.	\$ 621.00	1.8	\$ 1,117.80
5/1/2018	Trainor, Ed	Principal	Update the analysis of Greece's comparable Expanded Revenue Model to reflect potential to predict performance in Puerto Rico.	\$ 621.00	0.7	\$ 434.70
5/1/2018	Trainor, Ed	Principal	Meeting with F. Pena (Hacienda), M. Hoesley, T. Hurley (Deloitte) to discuss comparison of Expanded Revenue Model vendor proposals.	\$ 621.00	1.3	\$ 807.30
5/1/2018	Zhang, Jieyu	Senior Associate	Meeting with Deloitte (M. Hoesley, A. Thapaliya, E. Trainor, V. Nguyen, A. Brewer, J. Zhang) regarding updating revenue enhancement model scenario presentation, Greece study case.	\$ 429.00	1.0	\$ 429.00
5/1/2018	Zhang, Jieyu	Senior Associate	Research on total US revenue from past 10 years for the chart documenting the same.	\$ 429.00	1.4	\$ 600.60
5/1/2018	Zhang, Jieyu	Senior Associate	Update revenue forecast graphs to insert data labels and conform 4 scenario projection trends.	\$ 429.00	2.0	\$ 858.00
5/2/2018	Brewer, Anne	Associate	Meeting with Deloitte (M. Hoesley, A. Thapaliya, E. Trainor, V. Nguyen, A. Brewer, J. Zhang) regarding updating revenue enhancement model scenario presentation, Greece study case.	\$ 366.00	0.5	\$ 183.00
5/2/2018	Brewer, Anne	Associate	Update data file to reflect household income of Maryland vs. Revenues from certain initiatives of each state vs. Adult Population.	\$ 366.00	0.5	\$ 183.00
5/2/2018	Brewer, Anne	Associate	Update data file to reflect household income of Ohio vs. Revenues of state vs. Adult Population.	\$ 366.00	0.5	\$ 183.00
5/2/2018	Brewer, Anne	Associate	Update excel model to reflect Maryland historical population for 2006 through 2016.	\$ 366.00	1.5	\$ 549.00
5/2/2018	Brewer, Anne	Associate	Update excel model to reflect South Dakota revenues from 2006 through 2016.	\$ 366.00	0.8	\$ 292.80
5/2/2018	Brewer, Anne	Associate	Update excel model to reflect median household income for Ohio/Maryland.	\$ 366.00	0.5	\$ 183.00
5/2/2018	Brewer, Anne	Associate	Meeting with Deloitte (J. Zhang, A. Brewer) to discuss household income versus revenues updates for United States.	\$ 366.00	0.5	\$ 183.00
5/2/2018	Brewer, Anne	Associate	Update excel data file to reflect Ohio household income.	\$ 366.00	1.0	\$ 366.00
5/2/2018	Brewer, Anne	Associate	Update excel data file to reflect Maryland household income.	\$ 366.00	1.0	\$ 366.00
5/2/2018	Brewer, Anne	Associate	Update excel data file to reflect South Dakota household income.	\$ 366.00	1.0	\$ 366.00

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Date	Professional	Level	Description	Rate	Hours	Fees
5/2/2018	Brewer, Anne	Associate	Update excel data file to reflect United States household income vs. total gambling analysis.	\$ 366.00	0.7	\$ 256.20
5/2/2018	Hoesley, Martin	Senior Manager	Meeting with Edwin Rios (Hacienda) and E. Trainor (Deloitte) to discuss demographic data and economic data.	\$ 546.00	0.8	\$ 436.80
5/2/2018	Hoesley, Martin	Senior Manager	Meeting with F. Pena (Asst Secretary of Treasury), E. Trainor (Deloitte) to discuss analysis of revenue scenarios with supporting case study data.	\$ 546.00	1.7	\$ 928.20
5/2/2018	Hoesley, Martin	Senior Manager	Call with Deloitte (E. Trainor, V. Nguyen, J. Zhang, A. Brewer, A. Thapaliya) to discuss revenue initiative work items for team members to complete to update analyses.	\$ 546.00	0.5	\$ 273.00
5/2/2018	Hoesley, Martin	Senior Manager	Prepare one page summary of points from revenue initiative analysis of vendor proposals.	\$ 546.00	0.9	\$ 491.40
5/2/2018	Hoesley, Martin	Senior Manager	Update analysis on the potential revenue scenarios to include new assumption where upfront payments are received by Government of Puerto Rico.	\$ 546.00	1.1	\$ 600.60
5/2/2018	Hoesley, Martin	Senior Manager	Call with Deloitte E. Trainor, V. Nguyen, J. Zhang, A. Brewer, and A. Thapaliya (all Deloitte) to discuss updates to the financial model based on feedback received from F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.5	\$ 273.00
5/2/2018	Hoesley, Martin	Senior Manager	Prepare analysis comparing the strengths and weaknesses of different operators who have submitted proposals to assist with implementing and operationalizing the revenue initiative in Puerto Rico.	\$ 546.00	0.2	\$ 109.20
5/2/2018	Hoesley, Martin	Senior Manager	Update presentation of revenue enhancement model scenarios to improve graphs and add analytical points.	\$ 546.00	1.4	\$ 764.40
5/2/2018	Hoesley, Martin	Senior Manager	Prepare template to calculate the average revenue per person by state for use in assessing the confidential revenue initiative potential in Puerto Rico.	\$ 546.00	0.3	\$ 163.80
5/2/2018	Hoesley, Martin	Senior Manager	Draft communication to team to coordinate the development of additional revenue projections for the confidential revenue enhancement initiative based on request from F. Pena (Secretary of Treasury).	\$ 546.00	0.2	\$ 109.20
5/2/2018	Hoesley, Martin	Senior Manager	Develop approach to expand analysis of revenue enhancement model scenarios to include different allocation percentages to participants	\$ 546.00	0.5	\$ 273.00
5/2/2018	Nguyen, Van	Senior Associate	Update the revenue scenarios presentation to factor in prospective annual inflation rates.	\$ 429.00	0.2	\$ 85.80

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Date	Professional	Level	Description	Rate	Hours	Fees
5/2/2018	Nguyen, Van	Senior Associate	Meeting with Deloitte (M. Hoesley, A. Thapaliya, E. Trainor, V. Nguyen, A. Brewer, J. Zhang) regarding updating revenue enhancement model scenario presentation, Greece study case.	\$ 429.00	0.5	\$ 214.50
5/2/2018	Nguyen, Van	Senior Associate	Update the financial model to include revenue projections broken out by month per F. Pena's (Asst Secretary of Treasury) request.	\$ 429.00	3.0	\$ 1,287.00
5/2/2018	Nguyen, Van	Senior Associate	Update the monthly revenue projections analysis to account for different amounts of coverage related to revenue initiative.	\$ 429.00	1.0	\$ 429.00
5/2/2018	Nguyen, Van	Senior Associate	Meeting with Deloitte E. Trainor, M. Hoesley, J. Zhang, A. Brewer, A. Thapaliya (all Deloitte) to discuss updates to the financial model based on feedback received from F. Pena (Asst Secretary of Treasury).	\$ 429.00	0.5	\$ 214.50
5/2/2018	Nguyen, Van	Senior Associate	Update the financial model to reflected additional revenue scenarios based on a reduced roll-out and testing period.	\$ 429.00	1.5	\$ 643.50
5/2/2018	Thapaliya, Abhiyan	Associate	Research Greece revenue enhancement model to compile Greece case study slide deck.	\$ 366.00	2.0	\$ 732.00
5/2/2018	Thapaliya, Abhiyan	Associate	Meeting with Deloitte E. Trainor, M. Hoesley, V. Nguyen, J. Zhang, A. Brewer (all Deloitte) to discuss updates to the financial model based on feedback received from F. Pena (Asst Secretary of Treasury) related to different roll-out scenarios.	\$ 366.00	0.5	\$ 183.00
5/2/2018	Trainor, Ed	Principal	Meeting with E. Rios (Hacienda), M. Hoesley (Deloitte) to discuss demographic data and economic data that impact projections of performance for Expanded Revenue Model	\$ 621.00	0.8	\$ 496.80
5/2/2018	Trainor, Ed	Principal	Meeting with F. Pena (Hacienda), M. Hoesley (Deloitte) to discuss analysis of scenarios for Expanded Revenue Model and supporting case study data.	\$ 621.00	1.7	\$ 1,055.70
5/2/2018	Trainor, Ed	Principal	Call with M. Hoesley, V. Nguyen, J. Zhang, A. Brewer, A. Thapaliya (all Deloitte) to discuss work items for team members to complete and to update Expanded Revenue Model operating scenarios being analyzed.	\$ 621.00	0.6	\$ 372.60
5/2/2018	Trainor, Ed	Principal	Edit one page executive summary of points differentiating vendor proposals prepared at request of F. Pena (Hacienda).	\$ 621.00	0.5	\$ 310.50
5/2/2018	Trainor, Ed	Principal	Meeting with Secretary R. Maldonado, Undersecretary F. Pena (both Hacienda), M. Hoesley (Deloitte) to discuss vendor proposals	\$ 621.00	1.2	\$ 745.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/2/2018	Trainor, Ed	Principal	Update the presentation on the different possible revenue scenarios and assumptions used related to the implementation timeframe for the roll-out of the initiative.	\$ 621.00	2.0	\$ 1,242.00
5/2/2018	Trainor, Ed	Principal	Develop analysis of alternative allocation approaches to be applied to scenarios for Expanded Revenue Model.	\$ 621.00	1.5	\$ 931.50
5/2/2018	Trainor, Ed	Principal	Analyze Potential Vendor 1 alternate #2 revenue proposal	\$ 621.00	1.0	\$ 621.00
5/2/2018	Zhang, Jieyu	Senior Associate	Update forecast graphs to insert data labels and show breakdowns of fy1-5, fy6-10, fy11-15, fy16-20 revenue generated for Commonwealth.	\$ 429.00	1.3	\$ 557.70
5/2/2018	Zhang, Jieyu	Senior Associate	Meeting with Deloitte E. Trainor, M. Hoesley, J. Zhang, A. Thapaliya, A. Brewer (all Deloitte) to discuss updates to the financial model based on feedback received from F. Pena (Asst Secretary of Treasury).	\$ 429.00	0.5	\$ 214.50
5/2/2018	Zhang, Jieyu	Senior Associate	Update the research presentation deck for the revenue initiative based on the updated graphs from updated excel file.	\$ 429.00	1.5	\$ 643.50
5/2/2018	Zhang, Jieyu	Senior Associate	Meeting with Deloitte M. Hoesley, E. Trainor, V. Nguyen, J. Zhang (all Deloitte) to discuss the updates to the revenue projection scenarios.	\$ 429.00	0.5	\$ 214.50
5/3/2018	Hoesley, Martin	Senior Manager	Prepare data request list for use with third potential vendor during meeting	\$ 546.00	0.7	\$ 382.20
5/3/2018	Hoesley, Martin	Senior Manager	Meeting with potential 3rd vendor for revenue initiative, F. Pena (Hacienda) and E. Trainor (Deloitte) to discuss vendor's proposal.	\$ 546.00	0.9	\$ 491.40
5/3/2018	Hoesley, Martin	Senior Manager	Meeting with R. Maldonado (Secretary of Treasury), F. Pena (Asst Secretary of Treasury), E. Trainor (Deloitte), and T. Hurley (Deloitte) to review the revenue scenarios based on a shortened roll-out period.	\$ 546.00	1.1	\$ 600.60
5/3/2018	Hoesley, Martin	Senior Manager	Prepare draft presentations of the revenue initiative for F. Pena (covering all analysis done to date).	\$ 546.00	2.2	\$ 1,201.20
5/3/2018	Hoesley, Martin	Senior Manager	Review and edit presentation of scenarios including comparison of outcomes under different allocation percentages.	\$ 546.00	2.5	\$ 1,365.00
5/3/2018	Hoesley, Martin	Senior Manager	Update revenue scenarios analysis to include key risks based on feedback received from F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.8	\$ 436.80

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5/3/2018	Hurley, Timothy	Principal	Meeting with R. Maldonado (Secretary of Treasury) to discuss status of the revenue enhancement model analysis with E. Trainor (Deloitte).	\$ 621.00	1.2	\$ 745.20
5/3/2018	Nguyen, Van	Senior Associate	Update the financial model to reflect the updated assumptions on the roll-out and implementation period.	\$ 429.00	3.0	\$ 1,287.00
5/3/2018	Trainor, Ed	Principal	Review analysis comparing Government of Puerto Rico's projected revenues using different allocation approaches to identify key assumptions prior to submission to F. Pena (Asst Secretary of Treasury).	\$ 621.00	2.5	\$ 1,552.50
5/3/2018	Trainor, Ed	Principal	Edit data request for Potential Vendor 2 proposal to serve as guide in discussions of information.	\$ 621.00	0.5	\$ 310.50
5/3/2018	Trainor, Ed	Principal	Meeting with Potential Vendor 2 representatives, Undersecretary F. Pena (Hacienda), M. Hoesley (Deloitte)	\$ 621.00	0.8	\$ 496.80
5/3/2018	Trainor, Ed	Principal	Debrief meeting with Undersecretary F. Pena (Hacienda), M. Hoesley (Deloitte) to review Potential Vendor 2's discussion points and how to incorporate this information into analyses for R. Maldonado.	\$ 621.00	0.5	\$ 310.50
5/3/2018	Trainor, Ed	Principal	Meeting with Secretary R. Maldonado, Undersecretary F. Pena (Hacienda), T. Hurley, M. Hoesley (both Deloitte) regarding comparative analysis of vendor proposals, including information from meeting with Potential Vendor 2.	\$ 621.00	1.2	\$ 745.20
5/3/2018	Trainor, Ed	Principal	Review presentation being provided to Undersecretary F. Pena (Hacienda) on comparable Expanded Revenue Models in other jurisdictions along with demographic information for both Greece and Puerto Rico.	\$ 621.00	0.8	\$ 496.80
5/3/2018	Trainor, Ed	Principal	Analyze Expanded Revenue Model operating scenarios to review impact of allocation approach with greater variable component going to Government of Puerto Rico.	\$ 621.00	2.3	\$ 1,428.30
5/3/2018	Trainor, Ed	Principal	Edit presentation of analysis on alternate allocation approaches and Expanded Revenue Model scenarios.	\$ 621.00	1.2	\$ 745.20
5/4/2018	Brewer, Anne	Associate	Research Puerto Rico state corporate income taxes.	\$ 366.00	0.7	\$ 256.20
5/4/2018	Brewer, Anne	Associate	Research Puerto Rico state personal income taxes.	\$ 366.00	0.8	\$ 292.80
5/4/2018	Brewer, Anne	Associate	Research Puerto Rico property taxes by municipality.	\$ 366.00	1.2	\$ 439.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/4/2018	Brewer, Anne	Associate	Compile Puerto Rico property taxes from research into excel document.	\$ 366.00	0.6	\$ 219.60
5/4/2018	Brewer, Anne	Associate	Meeting with Deloitte (E. Trainor, M. Hoesley, V. Nguyen, A. Thapaliya) to discuss taxes information necessary for the financial model.	\$ 366.00	0.5	\$ 183.00
5/4/2018	Hoesley, Martin	Senior Manager	Call with V. Nguyen, J. Zhang, A. Brewer, and A. Thapaliya (all Deloitte) to discuss next steps for updating the revenue projection scenarios.	\$ 546.00	0.5	\$ 273.00
5/4/2018	Hoesley, Martin	Senior Manager	Draft email to team providing feedback on key assumptions to be updated in the financial projection model per feedback received from F. Pena (Asst Secretary of Treasury).	\$ 546.00	0.4	\$ 218.40
5/4/2018	Hoesley, Martin	Senior Manager	Prepare analysis outlining key needs in order to engage the proposed Operator for F. Pena (Asst Secretary of Treasury).	\$ 546.00	2.3	\$ 1,255.80
5/4/2018	Nguyen, Van	Senior Associate	Meeting with M. Hoesley, A. Thapaliya, J. Zhang, and A. Brewer (all Deloitte) to discuss next steps for updating the revenue scenarios.	\$ 429.00	0.5	\$ 214.50
5/4/2018	Nguyen, Van	Senior Associate	Meeting with Deloitte (A. Farmand) to discuss heat map presentation related to high revenue potential areas related to confidential enhancement initiative.	\$ 429.00	0.5	\$ 214.50
5/4/2018	Nguyen, Van	Senior Associate	Collect data for heat map presentation.	\$ 429.00	0.5	\$ 214.50
5/4/2018	Thapaliya, Abhiyan	Associate	Meeting with M. Hoesley, V. Nguyen, J. Zhang, and A. Brewer (all Deloitte) to discuss next steps for updating the revenue scenarios.	\$ 366.00	0.5	\$ 183.00
5/4/2018	Thapaliya, Abhiyan	Associate	Research data for PR population density on the US census website including filter the raw data and add it to the PR data table to visualize on a map.	\$ 366.00	2.0	\$ 732.00
5/7/2018	Brewer, Anne	Associate	Conduct additional research on Puerto Rico tax system to update excel for potential use in financial model.	\$ 366.00	1.0	\$ 366.00
5/7/2018	Brewer, Anne	Associate	Conduct research on Illinois revenue enhancement model.	\$ 366.00	1.2	\$ 439.20
5/7/2018	Brewer, Anne	Associate	Conduct research on the United States taxable income.	\$ 366.00	0.8	\$ 292.80
5/7/2018	Brewer, Anne	Associate	Meeting with Deloitte (M. Hoesley, V. Nguyen, A. Brewer) to discuss implementation of taxes into financial model.	\$ 366.00	0.5	\$ 183.00
5/7/2018	Hoesley, Martin	Senior Manager	Call with Alfonso (Hacienda) and Deloitte (E. Trainor, T. Hurley, M. Quails, J. Goodwin) to develop action plan for the week.	\$ 546.00	0.3	\$ 163.80



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***CATEGORY: Confidential GPR Revenue Enhancement Initiative***

Date	Professional	Level	Description	Rate	Hours	Fees
5/7/2018	Hoesley, Martin	Senior Manager	Call with Deloitte (E. Trainor, T. Hurley, J. Goodwin, M. Quails) to finalize materials and agenda for discussion with client.	\$ 546.00	0.4	\$ 218.40
5/7/2018	Hoesley, Martin	Senior Manager	Prepare and email to Deloitte team draft agenda for revenue enhancement initiative work stream for client call.	\$ 546.00	0.2	\$ 109.20
5/7/2018	Hoesley, Martin	Senior Manager	Update financial analytical model to allow analysis by month for first five years of revenue projections.	\$ 546.00	3.2	\$ 1,747.20
5/7/2018	Thapaliya, Abhiyan	Associate	Calculate Puerto Rico's population density by municipality using the data collected from US Census Bureau.	\$ 366.00	2.0	\$ 732.00
5/7/2018	Trainor, Ed	Principal	Call with Alfonso (Hacienda), M. Hoesley, T. Hurley, M. Quails, J. Goodwin (all Deloitte) to discuss analysis of Potential Vendor 2 proposal included in vendor comparison.	\$ 621.00	0.3	\$ 186.30
5/7/2018	Trainor, Ed	Principal	Call with M. Hoesley, T. Hurley, J. Goodwin, M. Quails (all Deloitte) to finalize materials and agenda for discussion with client.	\$ 621.00	0.4	\$ 248.40
5/8/2018	Brewer, Anne	Associate	Prepare analysis summarizing social responsibility initiatives in other states to identify industry best practices for potential implementation in Puerto Rico.	\$ 366.00	1.0	\$ 366.00
5/8/2018	Brewer, Anne	Associate	Research social responsibility initiative of Greece.	\$ 366.00	1.0	\$ 366.00
5/8/2018	Hoesley, Martin	Senior Manager	Review research of tax basis for calculation and rates used in PR.	\$ 546.00	1.6	\$ 873.60
5/8/2018	Hoesley, Martin	Senior Manager	Begin edits to presentation comparing vendor proposals to incorporate EMPRECOM information.	\$ 546.00	2.1	\$ 1,146.60
5/8/2018	Hoesley, Martin	Senior Manager	Analyze tax revenue streams under including research of tax basis calculation and rates used in PR.	\$ 546.00	1.3	\$ 709.80
5/8/2018	Hoesley, Martin	Senior Manager	Prepare analysis estimating employee count and associated labor costs required for the proposed operator to roll out initiative in Puerto Rico.	\$ 546.00	2.4	\$ 1,310.40
5/8/2018	Hoesley, Martin	Senior Manager	Review information on multipliers applied to economic activity for certain sections in Puerto Rico.	\$ 546.00	0.3	\$ 163.80
5/8/2018	Hoesley, Martin	Senior Manager	Update presentation comparing the different proposals submitted by prospective operators of the revenue initiative to the Government of Puerto Rico to include key terms contained in Alternative Operator's 3's submission.	\$ 546.00	3.2	\$ 1,747.20
5/8/2018	Hoesley, Martin	Senior Manager	Incorporate additional data provided by client regarding revenue enhancement initiative.	\$ 546.00	0.6	\$ 327.60



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Date	Professional	Level	Description	Rate	Hours	Fees
5/8/2018	Nguyen, Van	Senior Associate	Prepare analysis on the 3 proposals received by Puerto Rico to compare key operational and experience strengths and weaknesses.	\$ 429.00	1.0	\$ 429.00
5/8/2018	Nguyen, Van	Senior Associate	Update the Financial Model to include a chart comparing the prospective revenue allocations to Puerto Rico from the proposals submitted by the 3 potential operators.	\$ 429.00	2.0	\$ 858.00
5/8/2018	Nguyen, Van	Senior Associate	Update the chart comparing the revenues allocation to Puerto Rico from the Financial Model to include updated terms received from Operator 2.	\$ 429.00	2.0	\$ 858.00
5/8/2018	Thapaliya, Abhiyan	Associate	Researched the Puerto Rico's Planning board's website for data about the interindustrial multiplier to assess additional revenue that could be generated from the implementation of the revenue enhancement initiative.	\$ 366.00	2.0	\$ 732.00
5/8/2018	Thapaliya, Abhiyan	Associate	Consolidate the data related to revenue enhancement initiative by municipality in PR and also by NAICS code including create charts to present the data.	\$ 366.00	4.0	\$ 1,464.00
5/8/2018	Trainor, Ed	Principal	Update comparison of Expanded Revenue Model proposals for the Government of Puerto Rico.	\$ 621.00	0.3	\$ 186.30
5/8/2018	Trainor, Ed	Principal	Review Potential Vendor 2 materials submitted to Hacienda for Expanded Revenue Model.	\$ 621.00	0.8	\$ 496.80
5/8/2018	Trainor, Ed	Principal	Review map of retailer sites as provided by Potential Vendor 1 for potential locations in Puerto Rico.	\$ 621.00	0.3	\$ 186.30
5/8/2018	Trainor, Ed	Principal	Reviewed list of Puerto Rico municipalities with currently operating and licensed operations similar in nature to Expanded Revenue Model.	\$ 621.00	0.2	\$ 124.20
5/9/2018	Hoesley, Martin	Senior Manager	Review Operator 2's proposal to consider impact on the overall comparative revenue and cannibalization analysis.	\$ 546.00	2.2	\$ 1,201.20
5/9/2018	Hoesley, Martin	Senior Manager	Prepare analysis calculating key tax components of the revenue enhancement program based on supporting information received from potential operators.	\$ 546.00	3.8	\$ 2,074.80
5/9/2018	Hoesley, Martin	Senior Manager	Call with V. Nguyen (Deloitte) to discuss additional updates required to presentations and model.	\$ 546.00	0.5	\$ 273.00
5/9/2018	Hoesley, Martin	Senior Manager	Review team research on tax rates applicable for secondary taxes (corporate income, personal income, patents and property) and incorporate into summary in financial model.	\$ 546.00	1.6	\$ 873.60

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Date	Professional	Level	Description	Rate	Hours	Fees
5/9/2018	Nguyen, Van	Senior Associate	Updated the financial model to incorporate updated proposals from two potential operators.	\$ 429.00	2.0	\$ 858.00
5/9/2018	Nguyen, Van	Senior Associate	Continue to update the financial model to split the revenue projections based on updated proposals received from two potential operators.	\$ 429.00	2.0	\$ 858.00
5/9/2018	Nguyen, Van	Senior Associate	Updated the financial model to break out revenue projection scenarios by month based on updated proposals submitted by two potential operators.	\$ 429.00	2.0	\$ 858.00
5/9/2018	Nguyen, Van	Senior Associate	Updated the revenue enhancement initiative presentation for updated revenue projections based on updated proposals submitted by two potential operators.	\$ 429.00	1.0	\$ 429.00
5/9/2018	Nguyen, Van	Senior Associate	Call with M. Hoesley (Deloitte) to discuss additional updates required to the financial model to generate new revenue scenarios.	\$ 429.00	0.5	\$ 214.50
5/10/2018	Hoesley, Martin	Senior Manager	Call with V. Nguyen (Deloitte) to discuss tax factor analysis and inclusion of licensing revenue in scenario model.	\$ 546.00	0.7	\$ 382.20
5/10/2018	Hoesley, Martin	Senior Manager	Prepare analysis template for comparing tax revenue streams for different scenarios over time.	\$ 546.00	0.2	\$ 109.20
5/10/2018	Hoesley, Martin	Senior Manager	Prepare weekly status updates outlining key revenue enhancement initiative activities, risks, and achievements for the week-ending May-10 for R. Maldonado (Secretary of Treasury).	\$ 546.00	0.2	\$ 109.20
5/10/2018	Hoesley, Martin	Senior Manager	Review tax analysis for scenarios and prepare summary slides for client presentation.	\$ 546.00	2.4	\$ 1,310.40
5/10/2018	Nguyen, Van	Senior Associate	Call with M. Hoesley (Deloitte) to discuss tax factor analysis and inclusion of licensing revenue in scenario model.	\$ 429.00	0.7	\$ 300.30
5/10/2018	Nguyen, Van	Senior Associate	Call with M. Hoesley (Deloitte) to discuss tax factor analysis and inclusion of licensing revenue in scenario model.	\$ 429.00	1.5	\$ 643.50
5/10/2018	Nguyen, Van	Senior Associate	Updated the operator comparison presentation to incorporate new terms in updated proposals submitted by two potential operators.	\$ 429.00	1.0	\$ 429.00
5/11/2018	Hoesley, Martin	Senior Manager	Revise tax factor analysis and prepare slide on calculations of tax factors.	\$ 546.00	1.2	\$ 655.20
5/11/2018	Hoesley, Martin	Senior Manager	Research related to revenue enhancement programs.	\$ 546.00	1.9	\$ 1,037.40
5/11/2018	Nguyen, Van	Senior Associate	Research revenue stream of revenue enhancement model to calculate cannibalization impact to GPR revenue.	\$ 429.00	1.0	\$ 429.00
5/11/2018	Trainor, Ed	Principal	Edit comparison of potential vendors' proposals for Expanded Revenue Model.	\$ 621.00	0.5	\$ 310.50

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Date	Professional	Level	Description	Rate	Hours	Fees
5/11/2018	Trainor, Ed	Principal	Review and update presentation on Expanded Revenue Model at the request of Secretary Treasurer F. Pena.	\$ 621.00	0.7	\$ 434.70
5/14/2018	Hoesley, Martin	Senior Manager	Analyze enforcement approaches for regulating revenue generating activities.	\$ 546.00	2.0	\$ 1,092.00
5/14/2018	Hoesley, Martin	Senior Manager	Meeting with F. Pena (Hacienda), T. Hurley (Deloitte), E. Trainor (Deloitte), M. Quails (Deloitte) to discuss responsible approaches and tax factor analysis for revenue enhancement initiative operating scenarios.	\$ 546.00	1.3	\$ 709.80
5/14/2018	Hoesley, Martin	Senior Manager	Call with E. Trainor (Deloitte) to discuss preliminary findings from background checks performed on potential operator 1.	\$ 546.00	0.2	\$ 109.20
5/14/2018	Hurley, Timothy	Principal	Meet with F. Pena (Assist Secretary), and A. Rossy (Treasury) to review weekly status of revenue enhancement initiative. Deloitte attendees: M. Quails, E. Trainor & M. Hoesley.	\$ 621.00	1.3	\$ 807.30
5/14/2018	Nguyen, Van	Senior Associate	Review the updated proposal for implementing the revenue initiative submitted by operator 2 to identify key changes.	\$ 429.00	1.2	\$ 514.80
5/14/2018	Nguyen, Van	Senior Associate	Update revenue enhancement initiative presentation with new gross revenue structures based on a fixed versus variable (license) fee model.	\$ 429.00	0.7	\$ 300.30
5/14/2018	Nguyen, Van	Senior Associate	Update the revenue enhancement initiative financial model to include new gross revenue structure.	\$ 429.00	2.2	\$ 943.80
5/14/2018	Nguyen, Van	Senior Associate	Create an analysis related to the potential additional taxes revenue to government of Puerto Rico.	\$ 429.00	1.4	\$ 600.60
5/14/2018	Trainor, Ed	Principal	Call with M. Hoesley (Deloitte) to discuss preliminary findings from background check of Potential Vendor 1 for Expanded Revenue Model.	\$ 621.00	0.2	\$ 124.20
5/14/2018	Trainor, Ed	Principal	Meeting with F. Pena (Hacienda), T. Hurley, M. Hoesley, M. Quails (all Deloitte) to discuss responsible Expanded Revenue Model approaches and tax factor analysis for Expanded Revenue Model operating scenarios.	\$ 621.00	1.3	\$ 807.30
5/14/2018	Valencia, Veronica	Senior Associate	Update report to R. Maldonado (Hacienda-Secretary) to include updates related to the scenario projections as part of the confidential GPR revenue enhancement initiative workstream as of 5/11/18.	\$ 429.00	0.9	\$ 386.10
5/14/2018	Zhang, Jieyu	Senior Associate	Review and prepare qualitative analysis on Missouri and Kansas' revenue enhancement model enforcement.	\$ 429.00	1.5	\$ 643.50

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Date	Professional	Level	Description	Rate	Hours	Fees
5/15/2018	Hoesley, Martin	Senior Manager	Analyze potential impact of ruling from SCOTUS, including review of the ruling and projected revenues under different tax rates by state.	\$ 546.00	2.6	\$ 1,419.60
5/15/2018	Hoesley, Martin	Senior Manager	Draft one-page analysis of SCOTUS ruling for discussion with client personnel to understand potential opportunity for Puerto Rico.	\$ 546.00	0.6	\$ 327.60
5/15/2018	Hoesley, Martin	Senior Manager	Update draft data request list for potential operator 1 to include additional information needed to assess operational capabilities.	\$ 546.00	1.0	\$ 546.00
5/15/2018	Hoesley, Martin	Senior Manager	Write e-mail to V. Nguyen and J. Zhang regarding analyses consistent use of terminology for industry revenue metrics.	\$ 546.00	0.1	\$ 54.60
5/15/2018	Hoesley, Martin	Senior Manager	Prepare summary of potential operator 2's social responsibility initiatives based on information provided by company management.	\$ 546.00	0.2	\$ 109.20
5/15/2018	Hoesley, Martin	Senior Manager	Call with E. Trainor to discuss SCOTUS ruling and analysis required for discussion with client.	\$ 546.00	0.4	\$ 218.40
5/15/2018	Trainor, Ed	Principal	Call with M. Hoesley (Deloitte) to discuss SCOTUS ruling and analysis required for discussion with client.	\$ 621.00	0.4	\$ 248.40
5/15/2018	Trainor, Ed	Principal	Reviewed SCOTUS opinion including consideration of implications for Government of Puerto Rico	\$ 621.00	2.2	\$ 1,366.20
5/16/2018	Hoesley, Martin	Senior Manager	Review approach utilized by potential vendors to estimate secondary tax impacts of proposed revenue enhancement programs.	\$ 546.00	1.1	\$ 600.60
5/16/2018	Hoesley, Martin	Senior Manager	Meet with M. Morla (Deloitte) to discuss tax factor analysis, including potential impact of tax reform.	\$ 546.00	0.6	\$ 327.60
5/16/2018	Hoesley, Martin	Senior Manager	Write e-mail to V. Nguyen (Deloitte) with instructions on how to incorporate modifications to analysis of tax revenues.	\$ 546.00	0.2	\$ 109.20
5/16/2018	Hoesley, Martin	Senior Manager	Expand analysis of comparable US state responsible revenue enhancement programs to include additional states with such programs.	\$ 546.00	1.3	\$ 709.80
5/16/2018	Hoesley, Martin	Senior Manager	Call with E. Trainor (Deloitte) to review findings from background check report SCOTUS ruling and related analysis to share with client.	\$ 546.00	0.4	\$ 218.40
5/16/2018	Morla, Marcos	Senior Manager	Meeting with M. Hoesley (Deloitte) to discuss proposed project related to the implementation of the revenue enhancement initiative in order to assist in the determination of the Tax consequences of the transaction.	\$ 546.00	1.0	\$ 546.00

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Date	Professional	Level	Description	Rate	Hours	Fees
5/16/2018	Trainor, Ed	Principal	Edit one page document to present to Secretary R. Maldonado regarding revenue enhancement initiative.	\$ 621.00	0.8	\$ 496.80
5/16/2018	Trainor, Ed	Principal	Provide updates to analysis of revenues to Puerto Rico under Expanded Revenue Model to incorporate impact of tax reform	\$ 621.00	0.3	\$ 186.30
5/16/2018	Trainor, Ed	Principal	Edit agenda for discussion of Expanded Revenue Model with potential vendors	\$ 621.00	0.2	\$ 124.20
5/16/2018	Trainor, Ed	Principal	Call with M. Hoesley (Deloitte) to review findings from Potential Vendor 1 background check report identify final edits required, SCOTUS ruling and related analysis to share with client.	\$ 621.00	0.4	\$ 248.40
5/17/2018	Hoesley, Martin	Senior Manager	Review updated analysis of tax impact of revenue initiative for incorporation of tax reform.	\$ 546.00	0.8	\$ 436.80
5/17/2018	Hoesley, Martin	Senior Manager	Prepare agenda for upcoming meeting with revenue initiative potential operator 2 to gain additional information related to the company's scale of operations.	\$ 546.00	0.9	\$ 491.40
5/17/2018	Hoesley, Martin	Senior Manager	Expand analysis of comparable US state responsible revenue enhancement programs to include additional states with such programs.	\$ 546.00	2.1	\$ 1,146.60
5/17/2018	Hoesley, Martin	Senior Manager	Research related to revenue enhancement models in European locations.	\$ 546.00	1.8	\$ 982.80
5/17/2018	Hoesley, Martin	Senior Manager	Update background analysis on potential operator 3 based on additional information received from company management related to social responsibility initiatives.	\$ 546.00	0.3	\$ 163.80
5/17/2018	Hoesley, Martin	Senior Manager	Call with E. Trainor (Deloitte) to review agendas for upcoming meetings with the potential operators related to outstanding items on the respective data request lists sent out.	\$ 546.00	0.2	\$ 109.20
5/17/2018	Hoesley, Martin	Senior Manager	Call with E. Trainor (Deloitte) to discuss impact of SCOTUS ruling on Puerto Rico revenue enhancement strategy including negotiations with interested other parties.	\$ 546.00	0.5	\$ 273.00
5/17/2018	Nguyen, Van	Senior Associate	Update the corporate and personal tax assumptions for Operators, Suppliers, Retailers, and Employees to financial model to better project the additional taxes revenue expected to collect from Government of Puerto Rico based on discussions between M. Hoesley (Deloitte) and Department of Treasury	\$ 429.00	2.6	\$ 1,115.40
5/17/2018	Nguyen, Van	Senior Associate	Update revenue enhancement initiative Presentation with the updated numbers from the financial model due to changes in tax assumptions.	\$ 429.00	1.6	\$ 686.40

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Date	Professional	Level	Description	Rate	Hours	Fees
5/17/2018	Trainor, Ed	Principal	Call with M. Hoesley (Deloitte) to review agendas for upcoming meetings with the potential operators related to outstanding items on the respective data request lists sent out.	\$ 621.00	0.2	\$ 124.20
5/17/2018	Trainor, Ed	Principal	Call with M. Hoesley (Deloitte) to discuss impact of SCOTUS ruling on Puerto Rico Expanded Revenue Model strategy including negotiations with interested other parties.	\$ 621.00	0.5	\$ 310.50
5/17/2018	Trainor, Ed	Principal	Review research on state social responsible revenue enhancement programs to assess whether it is commonly required in US states with Expanded Revenue Model.	\$ 621.00	1.2	\$ 745.20
5/17/2018	Trainor, Ed	Principal	Edit comparison of Expanded Revenue Model potential vendors to reflect new information on Potential Vendor 2.	\$ 621.00	0.3	\$ 186.30
5/17/2018	Trainor, Ed	Principal	Edit meeting agenda and request for information for Potential Vendor 1.	\$ 621.00	0.8	\$ 496.80
5/18/2018	Hoesley, Martin	Senior Manager	Call with E. Trainor (Deloitte) to finalize the agendas for upcoming meetings with the proposed operators 1 and 2.	\$ 546.00	0.1	\$ 54.60
5/18/2018	Hoesley, Martin	Senior Manager	Expand analysis of comparable US state responsible revenue enhancement programs to include additional states with such programs.	\$ 546.00	1.6	\$ 873.60
5/18/2018	Hoesley, Martin	Senior Manager	Update analysis of the tax impact for the revenue scenarios to reflect feedback received from F. Pena (Asst Secretary of Treasury) on estimated personal income tax impact.	\$ 546.00	1.2	\$ 655.20
5/18/2018	Hoesley, Martin	Senior Manager	Write e-mail to J. Zhang specifying further analysis of enforcement actions and use of information management systems in revenue enhancement programs internationally.	\$ 546.00	0.1	\$ 54.60
5/18/2018	Trainor, Ed	Principal	Edit meeting agenda and request for information for Potential Vendor 1.	\$ 621.00	1.2	\$ 745.20
5/18/2018	Zhang, Jieyu	Senior Associate	Review and prepare qualitative analysis on Pennsylvania's revenue enhancement models in order to prepare costs of same for Puerto Rico.	\$ 429.00	1.2	\$ 514.80
5/19/2018	Zhang, Jieyu	Senior Associate	Research data and information related to policy staffing data / resources available and the staffing costs across different major US cities to infer potential law enforcement cost related to revenue enhancement initiatives.	\$ 429.00	1.8	\$ 772.20

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Date	Professional	Level	Description	Rate	Hours	Fees
5/21/2018	Hoesley, Martin	Senior Manager	Meeting with F. Pena (Hacienda), T. Hurley (Deloitte), M. Quails (Deloitte), E. Trainor (Deloitte) to discuss updated tax factor analysis on revenue enhancement initiative, background check report on potential vendor, Office of CFO work stream, and Accounts Payable efforts.	\$ 546.00	1.1	\$ 600.60
5/21/2018	Hoesley, Martin	Senior Manager	Research use of tracking systems for revenue enhancement initiative in international jurisdictions.	\$ 546.00	0.9	\$ 491.40
5/21/2018	Hurley, Timothy	Principal	Meeting with F. Pena (Assistant Secretary) and A. Rossy (Treasury) and M. Quails (Deloitte), E. Trainor (Deloitte), E. Hoesley (Deloitte) to discuss revenue enhancement initiative analysis and tax policy.	\$ 621.00	1.3	\$ 807.30
5/21/2018	Trainor, Ed	Principal	Meeting with F. Pena (Hacienda), T. Hurley, M. Quails, M. Hoesley (Deloitte) to discuss updated tax factor analysis on Expanded Revenue Models, background check report on Potential Vendor 1, Office of CFO work stream, and Accounts Payable efforts.	\$ 621.00	1.1	\$ 683.10
5/22/2018	Brewer, Anne	Associate	Research Pennsylvania demographics and revenue enhancement model performance to implement into PowerPoint presentation for Puerto Rico case study.	\$ 366.00	0.8	\$ 292.80
5/22/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding the reporting and withholding of payments for meeting with Hacienda team to discuss the revenue enhancement initiative.	\$ 429.00	2.8	\$ 1,201.20
5/22/2018	Gil Diaz, Pablo	Senior Associate	Prepare summary regarding reporting and withholding of payments for meeting with Hacienda team to discuss the revenue enhancement initiative.	\$ 429.00	2.3	\$ 986.70
5/22/2018	Hoesley, Martin	Senior Manager	Review materials submitted by potential vendor describing their potential approach to assisting with the revenue enhancement program.	\$ 546.00	2.4	\$ 1,310.40
5/22/2018	Hoesley, Martin	Senior Manager	Draft e-mail to A. Narechania with supporting materials to discuss proposed vendor approach in preparation for meeting with potential vendor.	\$ 546.00	0.5	\$ 273.00
5/22/2018	Hoesley, Martin	Senior Manager	Research withholding tax versus corporate income tax for certain suppliers.	\$ 546.00	0.4	\$ 218.40
5/22/2018	Hoesley, Martin	Senior Manager	Research enforcement actions in US states with revenue enhancement programs, including annual reports from relevant authorities and news items on police actions.	\$ 546.00	1.3	\$ 709.80
5/22/2018	Hoesley, Martin	Senior Manager	Call with J. Zhang to discuss expanding analysis of responsible revenue enhancement initiative.	\$ 546.00	0.4	\$ 218.40



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5/22/2018	Nguyen, Van	Senior Associate	Prepare summary of the proposed operator 1's responses related to social responsibility revenue enhancement initiative to provide to F. Pena (Asst Secretary of Treasury).	\$ 429.00	1.3	\$ 557.70
5/22/2018	Nguyen, Van	Senior Associate	Project gross revenue from historical information received by the government of Puerto Rico from various revenue streams to estimate the impact of proposed revenue enhancement model.	\$ 429.00	1.7	\$ 729.30
5/22/2018	Torres, Jose	Associate	Work on Tax Code research on current Acts and regulations related to Puerto Rico revenue generating industry, as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.2	\$ 805.20
5/22/2018	Torres, Jose	Associate	Work on Tax Code research on current Acts and regulations related to tax withholdings from revenue generating industry as requested by F. Pares (Assistant Secretary of the PR Treasury)	\$ 366.00	2.9	\$ 1,061.40
5/22/2018	Trainor, Ed	Principal	Prepare for discussion meeting with Potential Vendor 1.	\$ 621.00	1.2	\$ 745.20
5/22/2018	Zhang, Jieyu	Senior Associate	Meeting with M. Hoesley to discuss the international social responsible revenue enhancement model development in order to demonstrate the system used by countries such as Canada, Sweden.	\$ 429.00	0.5	\$ 214.50
5/22/2018	Zhang, Jieyu	Senior Associate	Research international development on systems in various countries to complete social responsible revenue enhancement model analysis.	\$ 429.00	1.8	\$ 772.20
5/22/2018	Zhang, Jieyu	Senior Associate	Research and perform analysis on US states that have revenue generating industry.	\$ 429.00	1.4	\$ 600.60
5/23/2018	Hoesley, Martin	Senior Manager	Review agenda and supporting materials in preparation for meeting with potential vendor.	\$ 546.00	0.8	\$ 436.80
5/23/2018	Hoesley, Martin	Senior Manager	Meet with potential vendor to discuss their approach and services to the revenue enhancement program. Included F. Pena (Hacienda), E. Trainor (Deloitte), M. Morla (Deloitte), A. Narechania (Deloitte), T. Hurley (Deloitte) and vendor personnel.	\$ 546.00	5.8	\$ 3,166.80
5/23/2018	Hoesley, Martin	Senior Manager	Write minutes for meeting with potential vendor, including cross-referencing with draft professional services contract.	\$ 546.00	1.1	\$ 600.60
5/23/2018	Hurley, Timothy	Principal	Meeting with F. Pena (Asst Secretary of Treasury), A. Rossy (Treasury), E. Trainor, E. Hoesley (Deloitte) to discuss the summary of proposed operator 1's responses to additional questions related to social responsibility of revenue enhancement model.	\$ 621.00	2.1	\$ 1,304.10



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**February 1, 2018 through May 31, 2018**

***CATEGORY: Confidential GPR Revenue Enhancement Initiative***

Date	Professional	Level	Description	Rate	Hours	Fees
5/23/2018	Hurley, Timothy	Principal	Meeting with F. Pena (Assistant Secretary) and A. Rossy (Treasury), E. Trainor (Deloitte), E. Hoesley (Deloitte) to discuss revenue enhancement initiative analysis with Vendor.	\$ 621.00	1.6	\$ 993.60
5/23/2018	Morla, Marcos	Senior Manager	Meeting with F. Pena (Treasury), R. Washington, R. de la Cruz, A. Day, R. Craig, J. Ortiz, J. Davila (Cage), E. Trainor, A. Narechania, M. Hoesley (Deloitte) to discuss the proposed transaction for the revenue enhancement initiative in Puerto Rico in order to discuss potential implications.	\$ 546.00	5.0	\$ 2,730.00
5/23/2018	Trainor, Ed	Principal	Meeting with F. Pena (Hacienda) regarding regulations applicable to Expanded Revenue Model and pre-Potential Vendor 1 meeting discussion.	\$ 621.00	0.2	\$ 124.20
5/23/2018	Trainor, Ed	Principal	Review materials submitted by Potential Vendor 1 describing their operations and systems (as provided in response to questionnaire / data request).	\$ 621.00	0.7	\$ 434.70
5/23/2018	Trainor, Ed	Principal	Prepare for leading discussions with Potential Vendor 1.	\$ 621.00	1.2	\$ 745.20
5/23/2018	Trainor, Ed	Principal	Meeting with representatives from Potential Vendor 1, F. Pena (Hacienda), M. Hoesley (Deloitte), M. Morla (Deloitte) and A. Narechania (Deloitte).	\$ 621.00	5.8	\$ 3,601.80
5/24/2018	Hoesley, Martin	Senior Manager	Meeting with F. Pena (Hacienda), E. Trainor (Deloitte), J. Goodwin (Deloitte), T. Hurley (Deloitte) to discuss results of meeting with potential vendor, including observations and potential next steps.	\$ 546.00	1.0	\$ 546.00
5/24/2018	Hoesley, Martin	Senior Manager	Prepare analysis materials for meeting with F. Pena, including identification of applicable sections of professional services contract draft submitted by potential vendor.	\$ 546.00	0.4	\$ 218.40
5/24/2018	Hoesley, Martin	Senior Manager	Write minutes for meeting with potential vendor, including cross-referencing with draft professional services contract.	\$ 546.00	1.1	\$ 600.60
5/24/2018	Hoesley, Martin	Senior Manager	Prepare analysis summarizing the authorities in each state that are responsible for revenue reporting, licensing, and compliance to assist with planning the revenue enhancement initiative enforcement efforts.	\$ 546.00	2.1	\$ 1,146.60
5/24/2018	Hoesley, Martin	Senior Manager	Develop slide summarizing meeting with potential vendor and review with E. Trainor (Deloitte)	\$ 546.00	1.1	\$ 600.60

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***CATEGORY: Confidential GPR Revenue Enhancement Initiative***

Date	Professional	Level	Description	Rate	Hours	Fees
5/24/2018	Hoesley, Martin	Senior Manager	Call with V. Nguyen (Deloitte) and M. Hoesley (Deloitte) to discuss the update on the revenue enhancement initiative presentation in preparation for the discussion with F. Pena (PR–Hacienda Undersecretary of Treasury).	\$ 546.00	0.2	\$ 109.20
5/24/2018	Hurley, Timothy	Principal	Lead the weekly workstream call to discuss next steps for week, with particular focus on vendors related to the confidential GPR revenue enhancement initiatives and next steps for evaluation.	\$ 621.00	0.8	\$ 496.80
5/24/2018	Marquez, Harry	Partner	Review proposal provided by F. Pares (Hacienda), in order to highlight potential issues related to compliance with the new proposed tax reform.	\$ 621.00	2.0	\$ 1,242.00
5/24/2018	Morla, Marcos	Senior Manager	Prepare summary of potential tax impact of the implementation of the revenue enhancement initiative in Puerto Rico based on discussions with potential operator.	\$ 546.00	2.4	\$ 1,310.40
5/24/2018	Nguyen, Van	Senior Associate	Update revenue enhancement initiative presentation in preparation for the discussion with F. Pena (PR–Hacienda Undersecretary of Treasury).	\$ 429.00	0.9	\$ 386.10
5/24/2018	Nguyen, Van	Senior Associate	Call with M. Hoesley (Deloitte) to discuss the update on the revenue enhancement initiative presentation in preparation for the discussion with F. Pena (PR–Hacienda Undersecretary of Treasury).	\$ 429.00	0.2	\$ 85.80
5/24/2018	Trainor, Ed	Principal	Meet with F. Pena (Hacienda), M. Hoesley (Deloitte), T. Hurley (Deloitte) to review Potential Vendor 1 discussions and considerations.	\$ 621.00	1.0	\$ 621.00
5/24/2018	Trainor, Ed	Principal	Edit document prepared at request of Undersecretary F. Pena (Hacienda) for Secretary R. Maldonado (Hacienda) which summarizes observations and open questions on the Expanded Revenue Model after the meeting with Potential Vendor 1.	\$ 621.00	0.8	\$ 496.80
5/24/2018	Trainor, Ed	Principal	Research US State Agency enforcement responsibilities in jurisdictions with Expanded Revenue Model.	\$ 621.00	1.2	\$ 745.20
5/25/2018	Brewer, Anne	Associate	Research on Delaware's responsibility in regards to revenue reporting.	\$ 366.00	0.3	\$ 109.80
5/25/2018	Brewer, Anne	Associate	Research on Louisiana's responsibility in regards to revenue reporting.	\$ 366.00	0.4	\$ 146.40
5/25/2018	Brewer, Anne	Associate	Research on Maryland's responsibility in regards to revenue reporting.	\$ 366.00	0.5	\$ 183.00
5/25/2018	Brewer, Anne	Associate	Research on Montana's responsibility in regards to revenue reporting.	\$ 366.00	0.4	\$ 146.40
5/25/2018	Brewer, Anne	Associate	Research on New Mexico's responsibility in regards to revenue reporting.	\$ 366.00	0.6	\$ 219.60

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Date	Professional	Level	Description	Rate	Hours	Fees
5/25/2018	Brewer, Anne	Associate	Research on New York's responsibility in regards to revenue reporting.	\$ 366.00	0.6	\$ 219.60
5/25/2018	Brewer, Anne	Associate	Research on Rhode Island's responsibility in regards to revenue reporting.	\$ 366.00	0.3	\$ 109.80
5/25/2018	Brewer, Anne	Associate	Research on South Dakota's responsibility in regards to revenue reporting.	\$ 366.00	0.4	\$ 146.40
5/25/2018	Brewer, Anne	Associate	Incorporate enforcement research into PowerPoint presentation that will be presented to the Puerto Rico government as analysis of revenue enhancement model.	\$ 366.00	0.5	\$ 183.00
5/25/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding the revenue enhancement initiative in Puerto Rico for meeting with Hacienda team.	\$ 429.00	2.1	\$ 900.90
5/25/2018	Gil Diaz, Pablo	Senior Associate	Prepare summary regarding revenue enhancement initiative in Puerto Rico for meeting with Hacienda team.	\$ 429.00	2.6	\$ 1,115.40
5/25/2018	Hoesley, Martin	Senior Manager	Edit slide summarizing meeting with potential vendor and write e-mail regarding same to client.	\$ 546.00	0.4	\$ 218.40
5/25/2018	Morla, Marcos	Senior Manager	Prepare research related to the Sales and Use Tax related to the implementation of the revenue enhancement initiative in Puerto Rico.	\$ 546.00	2.8	\$ 1,528.80
5/25/2018	Trainor, Ed	Principal	Edit Potential Vendor 1 meeting summary observations document.	\$ 621.00	1.8	\$ 1,117.80
5/29/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding the revenue enhancement initiative for meeting with Hacienda team.	\$ 429.00	2.8	\$ 1,201.20
5/29/2018	Gil Diaz, Pablo	Senior Associate	Prepare summary regarding revenue enhancement initiative in Puerto Rico for meeting with Hacienda team.	\$ 429.00	2.7	\$ 1,158.30
5/29/2018	Quails, Mike	Manager	Prepare updates to meeting agenda in advance of weekly update meeting with F. Pena (Asst Secretary of Treasury).	\$ 507.00	0.4	\$ 202.80
5/30/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding the revenue enhancement initiative for meeting with Hacienda team.	\$ 429.00	2.6	\$ 1,115.40
5/30/2018	Gil Diaz, Pablo	Senior Associate	Prepare summary regarding the revenue enhancement initiative for meeting with Hacienda team.	\$ 429.00	2.8	\$ 1,201.20
5/31/2018	Gil Diaz, Pablo	Senior Associate	Perform research regarding the sales and use tax for meeting with Hacienda team.	\$ 429.00	2.7	\$ 1,158.30
5/31/2018	Gil Diaz, Pablo	Senior Associate	Prepare summary regarding the sales and use tax for meeting with Hacienda team.	\$ 429.00	2.8	\$ 1,201.20
5/31/2018	Hurley, Timothy	Principal	Call with F. Pena (Assist Secretary) with E. Trainor and M. Hoesley (Both Deloitte) to discuss the revenue enhancement initiative in terms of enforcement and licensing.	\$ 621.00	1.4	\$ 869.40

**Total DFAS Third Interim - Confidential GPR Revenue Enhancement Initiative** **650.9 \$ 318,416.70**

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***CATEGORY: Monthly Fee Statement / Interim Fee Application Preparation***

Date	Professional	Level	Description	Rate	Hours	Fees
2/12/2018	Cortez, Berto	Managing Director (MD)	Review expenses for the period September-2017 - December-2017 to assess completeness for all professionals working in PR.	\$ 585.00	2.8	\$ 1,638.00
2/12/2018	Gutierrez, Dalia	Para-Professional	Pull September through December 2017 expenses per B. Cortez request.	\$ 255.00	0.5	\$ 127.50
2/15/2018	Gutierrez, Dalia	Para-Professional	Review January expenses in preparation for monthly fee application.	\$ 255.00	3.0	\$ 765.00
2/15/2018	Gutierrez, Dalia	Para-Professional	Format January expenses for monthly fee application.	\$ 255.00	2.0	\$ 510.00
2/16/2018	Gutierrez, Dalia	Para-Professional	Prepare January expenses for monthly fee application.	\$ 255.00	5.3	\$ 1,351.50
2/16/2018	Gutierrez, Dalia	Para-Professional	Revise expenses for the January monthly fee application.	\$ 255.00	3.0	\$ 765.00
2/19/2018	Cortez, Berto	Managing Director (MD)	Review September expense detail for fee application inclusion, prior to submission to OGC.	\$ 585.00	1.6	\$ 936.00
2/19/2018	Cortez, Berto	Managing Director (MD)	Review August expense detail for fee application inclusion, prior to submission to OGC.	\$ 585.00	1.7	\$ 994.50
2/19/2018	Gutierrez, Dalia	Para-Professional	Review January expenses in preparation for monthly fee application.	\$ 255.00	2.9	\$ 739.50
2/19/2018	Gutierrez, Dalia	Para-Professional	Review January expenses in preparation for monthly fee application.	\$ 255.00	5.1	\$ 1,300.50
2/21/2018	Cortez, Berto	Managing Director (MD)	Review October expense time detail for fee application inclusion, prior to submission to OGC.	\$ 585.00	2.1	\$ 1,228.50
2/21/2018	Cortez, Berto	Managing Director (MD)	Leadership engagement status conference call to provide update on engagement billing	\$ 585.00	0.6	\$ 351.00
2/26/2018	Gutierrez, Dalia	Para-Professional	Revise October time entries per M. Lew.	\$ 255.00	0.7	\$ 178.50
2/27/2018	Lew, Matt	Senior Manager	Review OMB engagement letter to assess effective date of blended hourly rate cap for all work categorized to the FY18 and FY19 GPR budget work stream.	\$ 546.00	1.8	\$ 982.80
2/27/2018	Lew, Matt	Senior Manager	Compile October - December time detail from FY18 and FY19 GPR Budget work stream team for purposes analyzing the blended hourly rate discount.	\$ 546.00	2.2	\$ 1,201.20

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***CATEGORY: Monthly Fee Statement / Interim Fee Application Preparation***

Date	Professional	Level	Description	Rate	Hours	Fees
2/28/2018	Cortez, Berto	Managing Director (MD)	Assess October - December blended hourly rate discount for Budget team in fee application to confirm adherence to engagement letter.	\$ 585.00	0.3	\$ 175.50
2/28/2018	Cortez, Berto	Managing Director (MD)	Conference call with leadership regarding engagement status to provide update on engagement billing	\$ 585.00	0.4	\$ 234.00
2/28/2018	Gutierrez, Dalia	Para-Professional	Review expense data for the period of December 18, 2018 through December 31, 2018.	\$ 255.00	2.9	\$ 739.50
2/28/2018	Gutierrez, Dalia	Para-Professional	Review expenses for the period of January 1-15, 2018 in preparation for the monthly fee application.	\$ 255.00	5.7	\$ 1,453.50
3/1/2018	Gutierrez, Dalia	Para-Professional	Final review of expenses for the period of January 1-15, 2018 in preparation for the monthly fee application.	\$ 255.00	2.9	\$ 739.50
3/1/2018	Gutierrez, Dalia	Para-Professional	Final review of expenses for the period of January 16-31, 2018 in preparation for the monthly fee application.	\$ 255.00	2.9	\$ 739.50
3/5/2018	Cortez, Berto	Managing Director (MD)	Review interim compensation order draft for March-7 hearing to confirm that amounts requested agree to first interim fee application filed (May 3, 2017 - Sept 30, 2017)	\$ 585.00	0.2	\$ 117.00
3/5/2018	Lew, Matt	Senior Manager	Compile October - December time detail for FY18 Tax Revenue Enhancement Initiatives work stream team for purposes of analyzing the blended hourly rate discount.	\$ 546.00	2.4	\$ 1,310.40
3/5/2018	Lew, Matt	Senior Manager	Review draft of interim compensation order to be heard at March-7 hearing to assess whether amounts sought and agreed-to related to first interim fee application (May 3, 2017 - Sept 30, 2017) were consistent with amounts submitted in first interim fee application filing.	\$ 546.00	1.9	\$ 1,037.40
3/6/2018	Cortez, Berto	Managing Director (MD)	Assess October - December blended hourly rate discount for Tax Revenue team in fee application to confirm adherence to engagement letter.	\$ 585.00	0.4	\$ 234.00
3/7/2018	Cortez, Berto	Managing Director (MD)	Review holdback calculation prepared by M. Lew (Deloitte) to assess whether the amounts are consistent with the Court Order.	\$ 585.00	1.1	\$ 643.50
3/7/2018	Cortez, Berto	Managing Director (MD)	Review invoice prepared by D. Gutierrez (Deloitte) for the holdback calculation to assess whether the 1.5% withholding tax has been included in calculation.	\$ 585.00	0.7	\$ 409.50
3/7/2018	Cortez, Berto	Managing Director (MD)	Review file of expense receipts for October 1, 2017 - February 28, 2018 to confirm inclusion of support for expenses incurred.	\$ 585.00	1.1	\$ 643.50

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***CATEGORY: Monthly Fee Statement / Interim Fee Application Preparation***

Date	Professional	Level	Description	Rate	Hours	Fees
3/7/2018	Cortez, Berto	Managing Director (MD)	Review support invoice for holdback payment related to first interim fee application period (May 3, 2017 - Sept. 30, 2017) prior to submission to client	\$ 585.00	0.3	\$ 175.50
3/7/2018	Cortez, Berto	Managing Director (MD)	Engagement status call with leadership to provide update on engagement billing	\$ 585.00	0.7	\$ 409.50
3/7/2018	Gutierrez, Dalia	Para-Professional	Request unpaid invoice info for PR.	\$ 255.00	0.2	\$ 51.00
3/7/2018	Lew, Matt	Senior Manager	Review file of all receipts submitted for the period of October 1, 2017 - February 28, 2018 to assess further action needed to obtain substantiation for the expenses incurred.	\$ 546.00	2.4	\$ 1,310.40
3/7/2018	Lew, Matt	Senior Manager	Prepare analysis to support invoice for holdback payment related to first interim fee application period (May 3, 2017 - Sept. 30, 2017) to account for retainer, amounts paid to-date through fee statement noticing process, and adjustments agreed-to with fee examiner.	\$ 546.00	3.1	\$ 1,692.60
3/7/2018	Lew, Matt	Senior Manager	Draft email to D. Gutierrez (Deloitte) outlining amounts to be included in invoice for holdback payment related to first interim fee application period (May 3, 2017 - Sept 30, 2017), including reductions related to retainer and amounts paid to-date through fee statement noticing's.	\$ 546.00	1.3	\$ 709.80
3/9/2018	Cortez, Berto	Managing Director (MD)	Review scope of services for FY18 Tax Revenue Enhancement Initiatives work stream for inclusion in the October 1, 2017 - Jan 31, 2018 Interim Fee Application to provide comments.	\$ 585.00	0.3	\$ 175.50
3/9/2018	Cortez, Berto	Managing Director (MD)	Review scope of services for FY18 and FY19 GPR Budget work stream for inclusion in the October 1, 2017 - Jan 31, 2018 Interim Fee Application to provide comments.	\$ 585.00	0.4	\$ 234.00
3/9/2018	Lew, Matt	Senior Manager	Prepare initial draft of scope of services included in the FY18 Tax Revenue Enhancement Initiatives work stream for the period October 1, 2017 - Jan 31, 2018 to be included in Second Interim Fee Application and Fourth Monthly Fee Statement.	\$ 546.00	2.1	\$ 1,146.60
3/9/2018	Lew, Matt	Senior Manager	Prepare initial draft of scope of services for the FY18 and FY19 GPR Budgets work stream for the period October 1, 2017 - Jan 31, 2018 to be included in Second Interim Fee Application and Fourth Monthly Fee Statement for review by J. Gabb (Deloitte).	\$ 546.00	1.8	\$ 982.80

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***CATEGORY: Monthly Fee Statement / Interim Fee Application Preparation***

Date	Professional	Level	Description	Rate	Hours	Fees
3/12/2018	Lew, Matt	Senior Manager	Compile January-2018 time detail from FY18 and FY19 GPR Budget work stream team to analyze the blended hourly rate discount.	\$ 546.00	1.2	\$ 655.20
3/12/2018	Lew, Matt	Senior Manager	Compile January-2018 time detail for FY18 Tax Revenue Enhancement Initiatives work stream team for purposes of putting into analysis for application of blended hourly rate discount.	\$ 546.00	0.8	\$ 436.80
3/12/2018	Lew, Matt	Senior Manager	Draft email to J. Doyle (Deloitte) regarding provisions of OMB Contract for application of blended hourly rate cap including effective date of contract.	\$ 546.00	1.1	\$ 600.60
3/13/2018	Gutierrez, Dalia	Para-Professional	Prepare January fee detail for M. Lew.	\$ 255.00	0.2	\$ 51.00
3/14/2018	Lew, Matt	Senior Manager	Review draft memo prepared by R. Young (Deloitte) related to scope of services being performed for Hurricane Recovery for inclusion as disclosure in Deloitte's second interim fee application.	\$ 546.00	0.6	\$ 327.60
3/21/2018	Cortez, Berto	Managing Director (MD)	Weekly leadership status call update regarding engagement billing	\$ 585.00	0.5	\$ 292.50
3/25/2018	Cortez, Berto	Managing Director (MD)	Review comments to consolidated time detail from R. Young and M. Rothchild (Deloitte OGC) related to Second Interim Fee Application (October 1, 2017 - January 31, 2018).	\$ 585.00	1.2	\$ 702.00
3/25/2018	Lew, Matt	Senior Manager	Prepare master consolidated time detail for review by R. Young and M. Rothchild (Deloitte - Counsel) for Second Interim Fee Application (October 1, 2017 - January 31, 2018).	\$ 546.00	2.7	\$ 1,474.20
3/26/2018	Cortez, Berto	Managing Director (MD)	Review invoice for the first interim period prior to submission to client.	\$ 585.00	0.2	\$ 117.00
3/26/2018	Gutierrez, Dalia	Para-Professional	Gather February expense data in preparation for detailed review.	\$ 255.00	3.9	\$ 994.50
3/26/2018	Gutierrez, Dalia	Para-Professional	Prepare invoice for the first interim period.	\$ 255.00	1.0	\$ 255.00
3/27/2018	Cortez, Berto	Managing Director (MD)	Review January expense detail for fee application inclusion, prior to submission to OGC.	\$ 585.00	1.7	\$ 994.50
3/27/2018	Gutierrez, Dalia	Para-Professional	Review February expenses in preparation for monthly fee application.	\$ 255.00	2.9	\$ 739.50



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Date	Professional	Level	Description	Rate	Hours	Fees
3/27/2018	Gutierrez, Dalia	Para-Professional	Format February expenses for the monthly fee application.	\$ 255.00	6.1	\$ 1,555.50
3/28/2018	Cortez, Berto	Managing Director (MD)	Weekly call to provide update on engagement billing to leadership team.	\$ 585.00	0.4	\$ 234.00
3/28/2018	Gutierrez, Dalia	Para-Professional	Provide comments to the February expense data.	\$ 255.00	3.1	\$ 790.50
3/28/2018	Gutierrez, Dalia	Para-Professional	Prepare the February monthly application review expense data.	\$ 255.00	2.7	\$ 688.50
3/29/2018	Gutierrez, Dalia	Para-Professional	Analyze February expenses.	\$ 255.00	3.0	\$ 765.00
3/29/2018	Gutierrez, Dalia	Para-Professional	Prepare final feedback to the February expenses.	\$ 255.00	1.5	\$ 382.50
3/30/2018	Gutierrez, Dalia	Para-Professional	Prepare additional fee exhibit for R. Young's review, period October 1, 2017 through January 31, 2018.	\$ 255.00	0.8	\$ 204.00
4/2/2018	Gutierrez, Dalia	Para-Professional	Update February fee detail per feedback received from R. Young, part 1 of 2.	\$ 255.00	5.5	\$ 1,402.50
4/2/2018	Gutierrez, Dalia	Para-Professional	Revise February detail per feedback received from R. Young, part 1 of 2.	\$ 255.00	3.1	\$ 790.50
4/3/2018	Gutierrez, Dalia	Para-Professional	Update the February fee detail per feedback received from R. Young, part 2 of 2.	\$ 255.00	3.2	\$ 816.00
4/3/2018	Gutierrez, Dalia	Para-Professional	Revise February detail per feedback received from R. Young, part 2 of 2.	\$ 255.00	3.0	\$ 765.00
4/3/2018	Valencia, Veronica	Senior Associate	Assist with review of fee statement time detail for the Office of the CFO workstream to assess whether all team members hours have been captured for the March-2018 period.	\$ 429.00	0.8	\$ 343.20
4/3/2018	Valencia, Veronica	Senior Associate	Prepare reconciliation analysis of hours between internal system and time detail reports to identify variances related to the March-2018 period for the Office of the CFO workstream.	\$ 429.00	0.9	\$ 386.10
4/4/2018	Gutierrez, Dalia	Para-Professional	Update February detail per feedback received from R. Young, part 2 of 2.	\$ 255.00	3.1	\$ 790.50
4/4/2018	Gutierrez, Dalia	Para-Professional	Update February fee detail per feedback received from M. Rothchild, part 2.	\$ 255.00	1.7	\$ 433.50



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***CATEGORY: Monthly Fee Statement / Interim Fee Application Preparation***

Date	Professional	Level	Description	Rate	Hours	Fees
4/5/2018	Cortez, Berto	Managing Director (MD)	Call with M. Rothchild, R. Young, M. Lew (Deloitte) to discuss fees outside the scope of Title III related to Hurricane recovery work being performed for the GPR to assist with resiliency of IT infrastructure for purpose of disclosing same in second interim fee application.	\$ 585.00	0.7	\$ 409.50
4/5/2018	Cortez, Berto	Managing Director (MD)	Review Deloitte General Counsel comments on 2nd fee app related to consolidated time detail for (October 1, 2017 - January 31, 2018) related to confidential information.	\$ 585.00	3.1	\$ 1,813.50
4/5/2018	Lew, Matt	Senior Manager	Call with M. Rothchild, R. Young (Deloitte) to discuss fees outside the scope of Title III related to Hurricane recovery work being performed for the GPR to assist with resiliency of IT infrastructure for purpose of disclosing same in second interim fee application.	\$ 546.00	0.7	\$ 382.20
4/5/2018	Lew, Matt	Senior Manager	Review comments related to consolidated time detail for Second Interim Fee App (October 1, 2017 - January 31, 2018) related to the redaction of confidential information.	\$ 546.00	3.1	\$ 1,692.60
4/9/2018	Cortez, Berto	Managing Director (MD)	Review Exhibit A 'Time Detail by Category, Date, Professional, Description' for Deloitte's Second Interim Fee Application for the period October 1, 2017 through January 31, 2018 to provide comments, revisions.	\$ 585.00	3.4	\$ 1,989.00
4/9/2018	Cortez, Berto	Managing Director (MD)	Review Deloitte Second Interim Fee Application draft covering October 1, 2017 through January 31, 2018, including supporting fees tables to provide comments.	\$ 585.00	4.2	\$ 2,457.00
4/9/2018	Lew, Matt	Senior Manager	Prepare Exhibit A 'Time Detail by Category, Date, Professional, Description' to be included with Deloitte's Second Interim Fee Application for the period October 1, 2017 through January 31, 2018.	\$ 546.00	3.4	\$ 1,856.40
4/9/2018	Lew, Matt	Senior Manager	Prepare draft of Deloitte's Second Interim Fee Application for the period October 1, 2017 through January 31, 2018, including tables of 'fees by category / professional', description of scope of services by work stream, and relevant disclosures related to contractual agreements and discounts.	\$ 546.00	4.2	\$ 2,293.20
4/10/2018	Cortez, Berto	Managing Director (MD)	Review Deloitte's Fourth Combined Monthly Fee Statement draft covering October 1, 2017 through January 31, 2018, including supporting fee tables to provide comments.	\$ 585.00	4.4	\$ 2,574.00

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***CATEGORY: Monthly Fee Statement / Interim Fee Application Preparation***

Date	Professional	Level	Description	Rate	Hours	Fees
4/10/2018	Cortez, Berto	Managing Director (MD)	Review consolidated time detail prior to submission to client (L. Juarbe - GPR - Department of Treasury) for FY18 Tax Revenue Enhancement Initiatives work stream.	\$ 585.00	2.1	\$ 1,228.50
4/10/2018	Cortez, Berto	Managing Director (MD)	Review consolidated time detail prior to submission to client (J. Marrero - OMB - Director) for FY18 and FY19 GPR Budgets' work stream.	\$ 585.00	2.2	\$ 1,287.00
4/10/2018	Lew, Matt	Senior Manager	Prepare draft of Deloitte's Fourth Combined Monthly Fee Statement for the period October 1, 2017 through January 31, 2018, including separate monthly tables of 'fees by category / professional', description of scope of services by work stream, and relevant disclosures related to contractual agreements and discounts.	\$ 546.00	4.4	\$ 2,402.40
4/10/2018	Lew, Matt	Senior Manager	Prepare consolidated time detail to be reviewed by client (L. Juarbe - GPR - Department of Treasury) for FY18 Tax Revenue Enhancement Initiatives work stream to be included in Second Interim Fee Application.	\$ 546.00	2.1	\$ 1,146.60
4/10/2018	Lew, Matt	Senior Manager	Prepare consolidated time detail to be reviewed by client (J. Marrero - OMB - Director) for FY18 and FY19 GPR Budgets' work stream to be included in Second Interim Fee Application.	\$ 546.00	2.2	\$ 1,201.20
4/11/2018	Cortez, Berto	Managing Director (MD)	Review comments to Second Interim Fee Application provided by R. Young and M. Rothchild (Deloitte).	\$ 585.00	2.1	\$ 1,228.50
4/11/2018	Cortez, Berto	Managing Director (MD)	Review OGC comments to Fourth Combined Monthly Fee Statement for monthly tables of 'fees by professional / category' Exhibits A-1 through A-4.	\$ 585.00	3.1	\$ 1,813.50
4/11/2018	Lew, Matt	Senior Manager	Update draft of Second Interim Fee Application per comments provided by R. Young and M. Rothchild (Deloitte).	\$ 546.00	2.1	\$ 1,146.60
4/11/2018	Lew, Matt	Senior Manager	Prepare Exhibit A-1 'Time Detail by Category / Date / Person / Description of Work for October-2017 Statement Period to be including in Deloitte's Fourth Combined Monthly Fee Statement noticing.	\$ 546.00	1.2	\$ 655.20
4/11/2018	Lew, Matt	Senior Manager	Prepare Exhibit A-2 'Time Detail by Category / Date / Person / Description of Work for November-2017 Statement Period to be including in Deloitte's Fourth Combined Monthly Fee Statement noticing.	\$ 546.00	1.3	\$ 709.80

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***CATEGORY: Monthly Fee Statement / Interim Fee Application Preparation***

Date	Professional	Level	Description	Rate	Hours	Fees
4/11/2018	Lew, Matt	Senior Manager	Prepare Exhibit A-3 'Time Detail by Category / Date / Person / Description of Work for December-2017 Statement Period to be including in Deloitte's Fourth Combined Monthly Fee Statement noticing.	\$ 546.00	1.6	\$ 873.60
4/11/2018	Lew, Matt	Senior Manager	Prepare Exhibit A-4 'Time Detail by Category / Date / Person / Description of Work for January-2018 Statement Period to be including in Deloitte's Fourth Combined Monthly Fee Statement noticing.	\$ 546.00	2.1	\$ 1,146.60
4/11/2018	Lew, Matt	Senior Manager	Update Deloitte's Fourth Combined Monthly Fee Statement for monthly tables of 'fees by professional / category' based on revisions to Exhibits A-1 through A-4.	\$ 546.00	3.1	\$ 1,692.60
4/12/2018	Cortez, Berto	Managing Director (MD)	review Exhibit A-1 'Time Detail by Category / Date / Person / Description of Work for October-2017 Statement Period for Fourth Combined Monthly Fee Statement prior to submission to notice parties.	\$ 585.00	1.2	\$ 702.00
4/12/2018	Cortez, Berto	Managing Director (MD)	Review Exhibit A-2 'Time Detail by Category / Date / Person / Description of Work for November-2017 Statement Period for Fourth Combined Monthly Fee Statement prior to submission to notice parties.	\$ 585.00	1.3	\$ 760.50
4/12/2018	Cortez, Berto	Managing Director (MD)	Review Exhibit A-3 'Time Detail by Category / Date / Person / Description of Work for December-2017 Statement Period for Fourth Combined Monthly Fee Statement prior to submission to notice parties.	\$ 585.00	1.6	\$ 936.00
4/12/2018	Cortez, Berto	Managing Director (MD)	Review Exhibit A-4 'Time Detail by Category / Date / Person / Description of Work for January-2018 Statement Period for Fourth Combined Monthly Fee Statement prior to submission to notice parties.	\$ 585.00	2.1	\$ 1,228.50
4/12/2018	Cortez, Berto	Managing Director (MD)	Review OGC comments to Fourth Combined Monthly Fee Statement from R. Young and M. Rothchild (Deloitte).	\$ 585.00	2.6	\$ 1,521.00
4/12/2018	Lew, Matt	Senior Manager	Update Deloitte's Fourth Combined Monthly Fee Statement for comments and changes requested by R. Young and M. Rothchild (Deloitte).	\$ 546.00	2.6	\$ 1,419.60
4/13/2018	Cortez, Berto	Managing Director (MD)	Meet with M. Lew (Deloitte) to discuss open items remaining related to Deloitte's Second Interim Fee Application for the period October 1, 2017 through January 31, 2018 to be filed with Court and Deloitte's Fourth Combined Monthly Fee Statement for the same period to be noticed.	\$ 585.00	3.1	\$ 1,813.50

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***CATEGORY: Monthly Fee Statement / Interim Fee Application Preparation***

Date	Professional	Level	Description	Rate	Hours	Fees
4/13/2018	Cortez, Berto	Managing Director (MD)	Review Draft of Exhibit D - Draft Declaration of Kirk Blair in Support of Deloitte's Second Interim Fee Application for the period October 1, 2017 through January 31, 2018 to provide comments.	\$ 585.00	1.1	\$ 643.50
4/13/2018	Cortez, Berto	Managing Director (MD)	Review Exhibit C - Draft of Budget and Staffing Plans for Second Interim Fee Application for the period October 1, 2017 through January 31, 2018 to provide comments	\$ 585.00	1.4	\$ 819.00
4/13/2018	Lew, Matt	Senior Manager	Prepare Draft of Exhibit D - Draft Declaration of Kirk Blair in Support of Deloitte's Second Interim Fee Application for the period October 1, 2017 through January 31, 2018.	\$ 546.00	1.8	\$ 982.80
4/13/2018	Lew, Matt	Senior Manager	Prepare Draft of Exhibit C - Draft of Budget and Staffing Plans (including explanation of variances to budget) to be appended to Deloitte's Second Interim Fee Application for the period October 1, 2017 through January 31, 2018.	\$ 546.00	2.8	\$ 1,528.80
4/13/2018	Lew, Matt	Senior Manager	Meet with R. Cortez (Deloitte) to discuss open items remaining related to Deloitte's Second Interim Fee Application for the period October 1, 2017 through January 31, 2018 to be filed with Court and Deloitte's Fourth Combined Monthly Fee Statement for the same period to be noticed.	\$ 546.00	3.1	\$ 1,692.60
4/14/2018	Cortez, Berto	Managing Director (MD)	Prepare Exhibit C of Deloitte FAS' second interim fee application for the period Oct. 1, 2017 - Jan. 31, 2018 related to the actual hours and fees incurred vs. amounts budgeted for client.	\$ 585.00	2.8	\$ 1,638.00
4/20/2018	Gutierrez, Dalia	Para-Professional	Prepare September through January expense exhibit for R. Young's review.	\$ 255.00	3.0	\$ 765.00
4/25/2018	Cortez, Berto	Managing Director (MD)	Engagement call with leadership to provide status update on engagement billing	\$ 585.00	0.4	\$ 234.00
4/25/2018	Hurley, Timothy	Principal	Update Budget to Actual for workstreams and send to R. Guerra (Director of Accounting).	\$ 621.00	0.7	\$ 434.70
4/26/2018	Cortez, Berto	Managing Director (MD)	Review second interim expense data for inclusion in the fee application.	\$ 585.00	1.1	\$ 643.50
4/26/2018	Gutierrez, Dalia	Para-Professional	Revise second interim expense data in preparation for the fee application.	\$ 255.00	3.0	\$ 765.00
4/27/2018	Cortez, Berto	Managing Director (MD)	Review monthly expense exhibits for the second interim period.	\$ 585.00	0.8	\$ 468.00

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***CATEGORY: Monthly Fee Statement / Interim Fee Application Preparation***

Date	Professional	Level	Description	Rate	Hours	Fees
4/27/2018	Cortez, Berto	Managing Director (MD)	Prepare 4th monthly fee statement notice packet for M. Bienenstock (Proskauer Rose), including cover letter, fee statement, and supporting exhibits of time and expense detail.	\$ 585.00	2.1	\$ 1,228.50
4/27/2018	Cortez, Berto	Managing Director (MD)	Prepare 4th monthly fee statement notice packet for H. D'Bauer (O'Neill & Borges), including cover letter, fee statement, and time and expense detail by professional.	\$ 585.00	1.3	\$ 760.50
4/27/2018	Cortez, Berto	Managing Director (MD)	Prepare 4th monthly fee statement notice mailing for Oct-2017 - Jan-2018 for J. Rapisardi (O'Melveny & Myers), including cover letter, fee statement, and time and expense details by professional.	\$ 585.00	1.6	\$ 936.00
4/27/2018	Cortez, Berto	Managing Director (MD)	Prepare 4th monthly fee statement notice materials for Oct-2017 - Jan-2018 for J. Ayala and A. Negron (Cassilas, Santiago & Torres), including cover letter, fee statement detail, and, expense detail by professional.	\$ 585.00	1.7	\$ 994.50
4/27/2018	Cortez, Berto	Managing Director (MD)	Prepare 4th monthly fee statement materials to notice for the period Oct-2017 - Jan-2018 for C. Steege and A. Negron (Cassilas, Santiago & Torres), including cover letter, fee statement detail, and, expense detail by professional.	\$ 585.00	1.6	\$ 936.00
4/27/2018	Cortez, Berto	Managing Director (MD)	Prepare 4th monthly fee statement notice package for the period Oct-2017 - Jan-2018 for A. Bennazar-Zequeira (Bennazar, Garcia, & Milian), including cover letter, fee statement detail, and, expense detail by professional.	\$ 585.00	1.7	\$ 994.50
4/27/2018	Gutierrez, Dalia	Para-Professional	Prepare expense exhibits by month for the second interim period.	\$ 255.00	3.5	\$ 892.50
5/2/2018	Cortez, Berto	Managing Director (MD)	Provide status update as of May-1 on engagement billing to engagement team on weekly update call	\$ 585.00	0.6	\$ 351.00
5/9/2018	Cortez, Berto	Managing Director (MD)	May-9 Weekly leadership status call update regarding engagement billing	\$ 585.00	0.8	\$ 468.00
5/16/2018	Cortez, Berto	Managing Director (MD)	Leadership call to provide update on engagement billing and of May-15 to work stream leadership team.	\$ 585.00	0.4	\$ 234.00
5/21/2018	Gutierrez, Dalia	Para-Professional	Review April expense data for monthly application.	\$ 255.00	4.0	\$ 1,020.00
5/21/2018	Gutierrez, Dalia	Para-Professional	Provide feedback to April expense detail.	\$ 255.00	4.0	\$ 1,020.00

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***CATEGORY: Monthly Fee Statement / Interim Fee Application Preparation***

Date	Professional	Level	Description	Rate	Hours	Fees
5/23/2018	Cortez, Berto	Managing Director (MD)	Participate in weekly leadership conference call regarding engagement status to provide update on engagement billing	\$ 585.00	0.6	\$ 351.00

**Total DFAS Third Interim - Monthly Fee Statement / Interim Fee Application Preparation** **244.9 \$ 107,603.70**

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***CATEGORY: Plan, Supervise and Review***

Date	Professional	Level	Description	Rate	Hours	Fees
2/2/2018	Valencia, Veronica	Senior Associate	Draft follow-up correspondence requesting status updates from Procurement/Revenue Initiatives to include in status update report to R. Maldonado (Hacienda - Secretary)	\$ 429.00	0.6	\$ 257.40
2/7/2018	Cortez, Berto	Managing Director (MD)	Weekly leadership conference call regarding engagement status to provide update on engagement billing	\$ 585.00	0.6	\$ 351.00
2/13/2018	Valencia, Veronica	Senior Associate	Participate in meeting with T. Hurley, D. Carey, C. Young, J. Doyle, J. Gabb, C. Pizzo, H. Marquez (all Deloitte) to discuss updates to fiscal plan work across workstreams including analysis of incorporation of new federal funding in fiscal plan.	\$ 429.00	0.5	\$ 214.50
2/14/2018	Cortez, Berto	Managing Director (MD)	Weekly leadership conference call to get update on engagement status, provide progress on engagement billing	\$ 585.00	0.4	\$ 234.00
2/14/2018	Valencia, Veronica	Senior Associate	Draft agenda for call with workstream leads to discuss changes to fiscal plan/ impact to previously set milestones.	\$ 429.00	0.9	\$ 386.10
2/16/2018	Valencia, Veronica	Senior Associate	Update status update report to R. Maldonado (Hacienda - Secretary) outlining milestones, next steps as it relates to relative analyses/implementation of items from new fiscal plan by all workstreams.	\$ 429.00	1.3	\$ 557.70
2/19/2018	Valencia, Veronica	Senior Associate	Prepare agenda/updates for meeting with leadership to discuss impact to work plans based on changes identified in newest Fiscal Plan (Feb 2018).	\$ 429.00	1.3	\$ 557.70
2/23/2018	Valencia, Veronica	Senior Associate	Prepare update report for R. Maldonado (Hacienda- Secretary) outlining goals/next steps of the Hacienda future state model, revenue enhancement initiatives.	\$ 429.00	1.7	\$ 729.30
3/6/2018	Lew, Matt	Senior Manager	Prepare analysis of all billings through February 28, 2018 related to Deloitte's FY18 contract with the GPR Dept. of Treasury (Hacienda) to assess burn-rate by month and amount of availability left on contract for the fiscal year.	\$ 546.00	2.8	\$ 1,528.80
3/14/2018	Cortez, Berto	Managing Director (MD)	Provide update on engagement billing to leadership team on weekly update call	\$ 585.00	0.6	\$ 351.00
3/14/2018	Hurley, Timothy	Principal	Participate in call with F. Battle (Ankura) regarding budget breakdown for current Title III service forecast required by Fiscal Plan	\$ 621.00	1.3	\$ 807.30
3/15/2018	Gil Diaz, Pablo	Senior Associate	Prepare March 11 thru March 17 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.8	\$ 772.20

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***CATEGORY: Plan, Supervise and Review***

Date	Professional	Level	Description	Rate	Hours	Fees
3/15/2018	Lew, Matt	Senior Manager	Update burn-rate analysis through February-2018 for billings against FY18 Hacienda Contract to include actual expenses incurred for the months of December-2017 and January-2018.	\$ 546.00	2.1	\$ 1,146.60
3/15/2018	Ramos, Edwin	Manager	Review March 17 weekly report requested by R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 507.00	0.8	\$ 405.60
3/21/2018	Lew, Matt	Senior Manager	Prepare analysis summarizing the bankruptcy claims process and the schedules of liabilities filed with the Court (creditors lists) per request from T. Hurley (Deloitte) for discussion with PR - Hacienda leadership (R. Maldonado and O. Rodriguez).	\$ 546.00	3.8	\$ 2,074.80
3/21/2018	Lew, Matt	Senior Manager	Prepare draft of memo outlining the claims resolution process per request from O. Rodriguez (PR - Asst Secretary of Central Accounting) for distribution to agency leadership to begin preparing for reconciliation process.	\$ 546.00	1.7	\$ 928.20
3/22/2018	Gil Diaz, Pablo	Senior Associate	Prepare March 18 thru March 24 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.4	\$ 600.60
3/29/2018	Gil Diaz, Pablo	Senior Associate	Prepare March 25 thru March 31 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.8	\$ 772.20
3/29/2018	Hurley, Timothy	Principal	Weekly call of work stream leads (Revenue Initiatives, ERP, Hacienda IT, Strategy & Compliance, Budget) to identify gating issues, ensure coordination on Fiscal Plan Labor Reforms, and discuss Procurement Issues at agency levels	\$ 621.00	1.3	\$ 807.30
3/29/2018	Hurley, Timothy	Principal	Resolve request for nondisclosure agreement (NDA) with ASES for the request for proposal (RFP) review to be performed by J. Puia (Deloitte).	\$ 621.00	0.3	\$ 186.30
3/29/2018	Ramos, Edwin	Manager	Review March 25 thru March 31 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 507.00	0.7	\$ 354.90



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***CATEGORY: Plan, Supervise and Review***

Date	Professional	Level	Description	Rate	Hours	Fees
3/30/2018	Hurley, Timothy	Principal	Participate in call with ASES Counsel regarding the request for a nondisclosure agreement (NDA) with J. Puia (Deloitte) to provide request for proposal (RFP) response review support	\$ 621.00	0.8	\$ 496.80
3/30/2018	Hurley, Timothy	Principal	Respond to emails from M. Gonzalez (ASES) regarding the request for a nondisclosure agreement (NDA) for request for proposal (RFP) review support	\$ 621.00	1.2	\$ 745.20
4/2/2018	Hurley, Timothy	Principal	Meet With R. Guerra (Accounting) to discuss professional fee analysis.	\$ 621.00	0.3	\$ 186.30
4/3/2018	Hurley, Timothy	Principal	Call to negotiate NDA (Non disclosure agreement) with ASES attorneys and director.	\$ 621.00	0.4	\$ 248.40
4/4/2018	Cortez, Berto	Managing Director (MD)	Weekly leadership conference call to get update on engagement status, provide progress on engagement billing	\$ 585.00	0.7	\$ 409.50
4/5/2018	Gil Diaz, Pablo	Senior Associate	Prepare April 1 thru April 7 weekly report for R. Maldonado (Secretary of the Puerto Rico Treasury Department) to present the revenue initiatives key accomplishments, recommendations, and upcoming tasks.	\$ 429.00	1.4	\$ 600.60
4/5/2018	Hurley, Timothy	Principal	Meeting with R. Maldonado (Secretary of Treasury) to discuss key milestones and issues identified for father discussion as of April-5 related to the Tax and Confidential Revenue Initiatives, and Office of the CFO (OCFO) infrastructure design.	\$ 621.00	0.8	\$ 496.80
4/6/2018	Cortez, Berto	Managing Director (MD)	Review billing burn-rate analysis through March-2018 for billings against FY18 Hacienda Contract to assess contract executed directly with J. Marrero (OMB - Director).	\$ 585.00	2.6	\$ 1,521.00
4/6/2018	Lew, Matt	Senior Manager	Update burn-rate analysis through March-2018 for billings against FY18 Hacienda Contract to include carve out of FY18 and FY19 GPR Budget work being performed under separate contract executed directly with J. Marrero (OMB - Director).	\$ 546.00	2.6	\$ 1,419.60
4/10/2018	Hurley, Timothy	Principal	Prepare for and lead weekly call of work stream leads (Revenue Initiatives, ERP, Hacienda IT, Strategy and Compliance, Budget) to identify gating issues discuss Fiscal Plan Labor Reforms, IBM Quote for Resilience, Procurement Issues at agency levels.	\$ 621.00	1.2	\$ 745.20
4/10/2018	Hurley, Timothy	Principal	Prepare email to team leads documenting the 3 GPR efforts to purchase a procurement system in order to coordinate meeting with GPR.	\$ 621.00	0.8	\$ 496.80

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***CATEGORY: Plan, Supervise and Review***

Date	Professional	Level	Description	Rate	Hours	Fees
4/11/2018	Cortez, Berto	Managing Director (MD)	April-11 project leadership status conference call to provide update on engagement billing	\$ 585.00	0.5	\$ 292.50
4/11/2018	Hurley, Timothy	Principal	Review of work stream budget to actuals and reporting back to R. Guerra (Director of Accounting)	\$ 621.00	0.7	\$ 434.70
4/16/2018	Hurley, Timothy	Principal	Call with F. Pena (Assistant Secretary) to discuss the vendor proposals submitted for the Confidential GPR Revenue Enhancement Initiative and status of identifying liquidity issues to be remediated as part of the Office of the CFO (OCFO) work stream.	\$ 621.00	1.4	\$ 869.40
4/18/2018	Cortez, Berto	Managing Director (MD)	Call with leadership regarding engagement status to provide update on engagement billing as of April-17.	\$ 585.00	0.8	\$ 468.00
5/3/2018	Hurley, Timothy	Principal	Meeting with R. Guerra (Director of Accounting) to discuss remaining funds related to the initial contract and strategy to fund workstreams.	\$ 621.00	0.7	\$ 434.70
5/7/2018	Hurley, Timothy	Principal	Review status update deliverable as of May-7 in order to outline key points of discussion in advance of meeting with F. Pena (Hacienda) on the prospective roll-out of the Confidential GPR Revenue Enhancement Initiative and the acceleration of payments to capture vendor discounts as part of the Office of the CFO (OCFO) work streams.	\$ 621.00	0.7	\$ 434.70
5/14/2018	Hurley, Timothy	Principal	Review status update deliverable as of May-14 in order to outline key points of discussion in advance of meeting with F. Pena (Hacienda) related to follow-up questions submitted to potential vendors who have submitted proposals for the Confidential GPR Revenue Enhancement Initiative and the progress of identifying key liquidity improvement measures as part of the Office of the CFO (OCFO) work streams.	\$ 621.00	0.4	\$ 248.40
5/17/2018	Hurley, Timothy	Principal	Meeting with M. Quails (Deloitte) to discuss issues related to cash management to be addressed in Treasury.	\$ 621.00	1.1	\$ 683.10
5/17/2018	Hurley, Timothy	Principal	Lead weekly workstream call to discuss next steps for week with focus on outreach to potential operators for the confidential GPR revenue enhancement initiatives for additional background on expertise in running similar operations.	\$ 621.00	1.1	\$ 683.10

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***CATEGORY: Plan, Supervise and Review***

Date	Professional	Level	Description	Rate	Hours	Fees
5/21/2018	Hurley, Timothy	Principal	Review May-21 weekly status report to provide comments for update related to the progress of modeling out various scenarios for the Confidential GPR Revenue Enhancement Initiative and review of cash control procedures to identify savings prior to submission to F. Pena (Hacienda).	\$ 621.00	0.8	\$ 496.80
5/29/2018	Young, Chris	Principal	Develop the plan for FY19 for Hacienda to meet FOMB requirements	\$ 621.00	0.5	\$ 310.50
5/30/2018	Young, Chris	Principal	Finalize action plan for FY19 to meet the FOMB requirements, set priorities between the government / contractors	\$ 621.00	1.5	\$ 931.50
<b>Total DFAS Third Interim - Plan, Supervise and Review</b>						<b>50.7 \$ 27,677.10</b>

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***CATEGORY: ASES Provider RFP Response Evaluation***

Date	Professional	Level	Description	Rate	Hours	Fees
2/6/2018	Hurley, Timothy	Principal	Meet with F. Pena (Hacienda Director of Cash Management) to discuss Deloitte support with the ASES RFP.	\$ 621.00	1.5	\$ 931.50
2/14/2018	Hurley, Timothy	Principal	Review current version of Fiscal Plan to understand health care section, moving to one region for Deloitte assistance in the ASES RFP.	\$ 621.00	2.2	\$ 1,366.20
3/6/2018	Hurley, Timothy	Principal	Call with J. Puia (Deloitte) to discuss role, scope of the ASES RFP review to be conducted on behalf of F. Pena (Dir. of Cash Management)	\$ 621.00	0.6	\$ 372.60
3/6/2018	Hurley, Timothy	Principal	Participate in call with F. Pena (Dir. of Cash Management) regarding scoping of ASES RFP work requested.	\$ 621.00	0.7	\$ 434.70
3/6/2018	Hurley, Timothy	Principal	Participate in call with F. Pena (Dir. of Cash Management) regarding scope, next steps of ASES RFP support	\$ 621.00	0.8	\$ 496.80
3/12/2018	Hurley, Timothy	Principal	Call with ASES project manager to finalize non-disclosure agreement (NDA) for support needs	\$ 621.00	0.6	\$ 372.60
3/13/2018	Hurley, Timothy	Principal	Follow-up call with ASES to clarify scope, non-disclosure agreement (NDA) for support needs	\$ 621.00	0.4	\$ 248.40
4/2/2018	Puia, Jim	Managing Director (MD)	Training session with M. Rivera (ASES), Y. Rivera (BDO), and R. Dalmau (BDO) presented by Marsh (RFP process manager) for Administración de Seguros de Salud (ASES) Request for Proposal (RFP) reviewers to prepare for sub-committee review sessions with respondents in order to select vendor for administration of Puerto Rico Medicaid program.	\$ 585.00	2.6	\$ 1,521.00
4/2/2018	Puia, Jim	Managing Director (MD)	Mock scoring exercise for Administración de Seguros de Salud (ASES) Request for Proposal (RFP) reviewers to prepare for sub-committee review sessions related to provider payment structure.	\$ 585.00	1.4	\$ 819.00
4/16/2018	Puia, Jim	Managing Director (MD)	Work session with M. Rivera (ASES), Y. Rivera (BDO), and R. Dalmau (BDO) to score two Request for Proposal (RFP) responses submitted by Vendor A and Vendor B related to provider payments assigned to Subcommittee 4 by Administración de Seguros de Salud (ASES).	\$ 585.00	3.6	\$ 2,106.00

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT A - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

***CATEGORY: ASES Provider RFP Response Evaluation***

Date	Professional	Level	Description	Rate	Hours	Fees
4/16/2018	Puiia, Jim	Managing Director (MD)	Participate in the provider payment subcommittee (subcommittee 4) work session with M. Rivera (ASES), Y. Rivera (BDO), and R. Dalmau (BDO) to score one Request for Proposal (RFP) responses submitted by Vendor A and Vendor B related to provider payments assigned to Subcommittee 4 by Administración de Seguros de Salud (ASES).	\$ 585.00	2.9	\$ 1,696.50
4/17/2018	Puiia, Jim	Managing Director (MD)	Participate in the provider payment subcommittee (subcommittee 4) work session with Y. Rivera, M. Rivera, and R. Dalmau to score two Request for Proposal (RFP) responses submitted by Vendor A and Vendor B related to provider payments assigned to Subcommittee 4 by Administración de Seguros de Salud (ASES).	\$ 585.00	4.3	\$ 2,515.50
4/17/2018	Puiia, Jim	Managing Director (MD)	Participate in the provider payment subcommittee (subcommittee 4) work session with M. Rivera (ASES), Y. Rivera (BDO), and R. Dalmau (BDO) to compile scores of Administración de Seguros de Salud (ASES) Request for Proposal (RFP) responses for Vendors A, B, C, D and E reviewed during previous sessions.	\$ 585.00	3.7	\$ 2,164.50
4/18/2018	Puiia, Jim	Managing Director (MD)	Subcommittee 4 consensus meeting with M. Rivera (ASES), Y. Rivera (BDO), and R. Dalmau (BDO) to outline criteria on scoring three Administración de Seguros de Salud (ASES) Request for Proposal (RFP) responses for Vendors C, D, and E prior to selection review meeting with Marsh.	\$ 585.00	3.3	\$ 1,930.50
4/18/2018	Puiia, Jim	Managing Director (MD)	Subcommittee 4 meeting with M. Rivera (ASES), Y. Rivera (BDO), and R. Dalmau (BDO) to outline criteria on scoring three Administración de Seguros de Salud (ASES) Request for Proposal (RFP) responses for Vendors F and G prior to meeting with Marsh.	\$ 585.00	2.2	\$ 1,287.00
4/23/2018	Puiia, Jim	Managing Director (MD)	Subcommittee 4 meeting with M. Rivera (ASES), Y. Rivera (BDO), and R. Dalmau (BDO) with Marsh to discuss scoring of Administración de Seguros de Salud (ASES) Request for Proposal (RFP) responses in order to gain consensus and consolidate notes to support scores for each respondent.	\$ 585.00	2.5	\$ 1,462.50

**Deloitte Financial Advisory Services LLP**  
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**EXHIBIT A - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

***CATEGORY: ASES Provider RFP Response Evaluation***

Date	Professional	Level	Description	Rate	Hours	Fees
4/24/2018	Puila, Jim	Managing Director (MD)	Subcommittee 4 meeting with M. Rivera (ASES), Y. Rivera (BDO), and R. Dalmau (BDO) with Marsh for subcommittee members to provide final sign-off on the Provider Payment report to be submitted for inclusion in the Request for Proposal (RFP) Review Report to substantiate selection of vendor.	\$ 585.00	1.0	\$ 585.00

<b>Total DFAS Third Interim - ASES Provider RFP Response Evaluation</b>	<b>34.3</b>	<b>\$</b>	<b>20,310.30</b>
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<b>Total Third Interim Fee App Before Application of Blended Hourly Rate Caps</b>	<b>6,945.8</b>	<b>\$</b>	<b>3,492,578.70</b>
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<i>Blended Hourly Rate Before Application of Blended Hourly Rate Caps</i>		<i>\$</i>	<i>502.83</i>
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<i>Hours / Fees Subject to \$430 Blended Hourly Rate Cap (OMB Contract)</i>	<b>\$ 430.00</b>	<b>2,360.2</b>	<b>\$ 1,014,886.00</b>
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<i>Hours / Fees Subject to \$460 Blended Hourly Rate Cap (FY18 Contract)</i>	<b>\$ 460.00</b>	<b>4,585.6</b>	<b>\$ 2,109,376.00</b>
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<b>TOTAL THIRD INTERIM FEE APP AFTER APPLICATION OF BLENDED HOURLY RATE CAPS</b>	<b>6,945.8</b>	<b>\$</b>	<b>3,124,262.00</b>
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<i>Blended Hourly Rate After Application of Blended Hourly Rate Caps</i>		<i>\$</i>	<i>449.81</i>
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<b>DISCOUNT TO THIRD INTERIM FEES RELATED TO APPLICATION OF BLENDED HOURLY RATE CAPS</b>		<b>\$</b>	<b>(368,316.70)</b>
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**EXHIBIT B**

**EXPENSE DETAIL FOR THE THIRD INTERIM FEE APPLICATION PERIOD  
FEBRUARY 1, 2018 THROUGH MAY 31, 2018**

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT B - EXPENSE DETAIL**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

**Expense Detail by Category, Date & Professional**

Professional	Date	Description	Amount
<b>AIRFARE</b>			
Gabb, James	2/2/2018	One way airfare from SJU to ORD for onsite client work	\$ 124.56
Gabb, James	2/5/2018	Round trip airfare from ORD (Chicago, IL) to SJU (San Juan, PR) for onsite client work.	\$ 346.88
Shupe, Bryan	2/5/2018	Roundtrip airfare from DFW to SJU for on site client work	\$ 706.80
Pereira, Ravin	2/12/2018	Round trip airfare from EWR to SJU for on site client work	\$ 353.60
Hurley, Timothy	2/13/2018	One way flight from DFW (Dallas, TX) to SJU (San Juan, PR). Partially reduced for flight from BOS to DFW for another matter.	\$ 451.23
Pizzo, Chris	2/15/2018	One way airfare from TPA to SJU for onsite client work	\$ 183.00
Gabb, James	2/16/2018	One way flight from Kansas City (MCI) to SJU for on site client work. Prior ticket value applied as offset.	\$ 162.98
Pereira, Ravin	2/19/2018	One way airfare from EWR to SJU for onsite client work on 2/19	\$ 461.20
Shupe, Bryan	2/19/2018	Roundtrip airfare from DFW to SJU for on site client work	\$ 841.30
Pereira, Ravin	2/22/2018	One way return airfare from SJU to PHL for onsite client work	\$ 232.90
Shupe, Bryan	2/26/2018	Roundtrip airfare from DFW to SJU for on site client work	\$ 841.30
Doyle, John	2/27/2018	One way airfare from DCA to DFW for work in DC, per client request	\$ 167.25
Gabb, James	3/2/2018	Round trip airfare from ORD to SJU for onsite client work	\$ 548.78
Shupe, Bryan	3/4/2018	Roundtrip airfare from DFW to SJU for on site client work	\$ 904.00
Doyle, John	3/5/2018	Round trip airfare from BOS to SJU for onsite client work from 3/5-8	\$ 468.00
Gabb, James	3/5/2018	Round trip airfare from ORD to SJU for onsite client work	\$ 362.56
Shupe, Bryan	3/6/2018	Change fee for one way airfare from SJU to DFW to extend stay in San Juan per client request	\$ 200.00
Gabb, James	3/8/2018	One way airfare from SJU to ORD for onsite client work	\$ 271.44
Pizzo, Chris	3/8/2018	One way airfare from SJU to TPA for onsite client work	\$ 85.11
Pizzo, Chris	3/8/2018	One way airfare from TPA to SJU for onsite client work	\$ 78.84
Gabb, James	3/11/2018	Round trip airfare from ORD to SJU for onsite client work	\$ 542.88
Doyle, John	3/12/2018	Round trip airfare from BOS to SJU for onsite client work from 3/12-15	\$ 441.00
Pizzo, Chris	3/15/2018	One way airfare from LGA to SJU for onsite client work	\$ 121.10
Doyle, John	3/19/2018	Round trip airfare from BOS to SJU for onsite client work from 3/19-22	\$ 389.60
Pizzo, Chris	3/19/2018	Round trip airfare from TPA to SJU for onsite client work	\$ 700.36
Quails, Mike	3/19/2018	Round trip airfare from MCO to SJU for onsite client work from 4/9-12	\$ 299.84
Quails, Mike	3/19/2018	Round trip airfare from MCO to SJU for onsite client work from 4/16-19	\$ 287.10
Puiia, Jim	3/21/2018	Round trip airfare from BOS to SJU for onsite client work from 4/1-2	\$ 822.80



**Deloitte Financial Advisory Services LLP**  
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***Expense Detail by Category, Date & Professional***

Professional	Date	Description	Amount
Puiia, Jim	3/21/2018	Round trip airfare from BOS to SJU for onsite client work on April 16-19	\$ 646.80
Puiia, Jim	3/21/2018	Round trip airfare from BOS to SJU for onsite client work on April 23-27	\$ 409.20
Doyle, John	3/26/2018	Round trip airfare from BOS to SJU for onsite client work from 3/26-29	\$ 438.60
Gabb, James	3/26/2018	Round trip airfare from MCI to SJU for onsite client work	\$ 544.56
Goodwin, Jeff	3/27/2018	Roundtrip airfare from DEN to IAD for OCFO client planning meetings	\$ 666.95
Hurley, Timothy	3/27/2018	Roundtrip airfare from Boston, MA to San Juan, PR for on site client work	\$ 373.10
Shupe, Bryan	3/27/2018	Roundtrip airfare from DFW to SJU for on site client work	\$ 137.30
Doyle, John	3/28/2018	One way airfare from SJU to BOS on 3/28 for onsite client work	\$ 348.40
Grams, Todd	3/28/2018	Roundtrip airfare from Washington, D.C to San Juan, PR for on site client work	\$ 683.70
Faustinelli Lorenzo, Mariana	3/29/2018	Roundtrip airfare from Miami, FL to San Juan, PR for on site client work	\$ 263.90
Faustinelli Lorenzo, Mariana	3/30/2018	Roundtrip airfare from Miami, FL to San Juan, PR for on site client work	\$ 263.90
Pizzo, Chris	3/31/2018	Round trip airfare from TPA to SJU for onsite client work	\$ 350.32
Goodwin, Jeff	4/1/2018	One way airfare from Tampa, FL to San Juan, PR on 4/1 for on site client work	\$ 429.42
Pearson, Libby	4/1/2018	Round trip airfare from IAD to SJU from 4/2-5 for onsite client work	\$ 701.75
Pizzo, Chris	4/1/2018	One way airfare from TPA to SJU for onsite client work	\$ 158.90
Badr, Yasmin	4/2/2018	Round trip airfare from DCA to SJU for onsite client work (note: this includes a \$429.39 credit from cancelled flight booked prior to hurricanes)	\$ 472.60
Doyle, John	4/2/2018	Round trip airfare from BOS to SJU for onsite client work	\$ 324.80
Gabb, James	4/2/2018	Round trip airfare from ORD to SJU for onsite client work	\$ 542.88
Badr, Yasmin	4/3/2018	Round trip airfare from DCA to SJU for onsite client work (note: this includes a \$316.20 credit from cancelled flight booked prior to hurricanes)	\$ 425.28
Pearson, Libby	4/3/2018	Round trip airfare from DCA to SJU for onsite client work from 4/9-12	\$ 472.60
Pearson, Libby	4/3/2018	Round trip airfare from DCA to SJU for onsite client work from 4/16-19	\$ 425.28
Pizzo, Chris	4/3/2018	One way airfare from SJU to TPA for onsite client work	\$ 308.11
Grams, Todd	4/4/2018	Round trip airfare from DCA to SJU for onsite client work	\$ 438.90
Shupe, Bryan	4/4/2018	Change fee for one way airfare from SJU to DFW to extend stay in San Juan per client request	\$ 98.02

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT B - EXPENSE DETAIL**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
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***Expense Detail by Category, Date & Professional***

Professional	Date	Description	Amount
Goodwin, Jeff	4/5/2018	One way airfare for return from SJU to Denver, CO for on site client work.	\$ 329.57
Hurley, Timothy	4/6/2018	One way airfare from San Juan, PR to Boston, MA for on site client work	\$ 429.90
Puiia, Jim	4/8/2018	Round trip airfare from BOS to SJU for onsite client work	\$ 265.60
Goodwin, Jeff	4/9/2018	Round trip airfare from DEN to SJU for onsite client work	\$ 468.80
Hurley, Timothy	4/9/2018	Round trip airfare from San Juan, PR to Boston, MA for on site client work	\$ 568.82
Grams, Todd	4/12/2018	One way airfare from SJU to IAD for onsite client work	\$ 297.85
Faustinelli Lorenzo, Mariana	4/13/2018	One way airfare from MIA to SJU for onsite client work	\$ 228.78
Puiia, Jim	4/14/2018	One way airfare from BOS to SJU for onsite client work on 4/16	\$ 469.40
Pizzo, Chris	4/15/2018	One way airfare from SJU to FLL for onsite client work	\$ 135.22
Doyle, John	4/16/2018	Round trip airfare from BOS to SJU for onsite client work from 4/16-19	\$ 506.80
Gabb, James	4/16/2018	Round trip airfare from ORD to SJU for onsite client work	\$ 542.88
Gabb, James	4/16/2018	Round trip airfare from MCI to ORD for connecting flight to SJU for onsite client work	\$ 477.80
Goodwin, Jeff	4/16/2018	Round trip airfare from DEN to SJU for onsite client work	\$ 200.00
Pizzo, Chris	4/16/2018	One way airfare from FLL to TPA on 4/19 for connection to SJU for onsite client work	\$ 99.19
Badr, Yasmin	4/17/2018	Round trip airfare from DCA to SJU for onsite client work	\$ 472.60
Hoesley, Martin	4/17/2018	One way airfare from ORD to PHL for to conduct remote client work with team	\$ 231.55
Hoesley, Martin	4/17/2018	One way airfare from PHL to ORD for to conduct remote client work with team	\$ 260.60
Shupe, Bryan	4/17/2018	Roundtrip airfare from DFW to SJU for on site client work	\$ 911.80
Pearson, Libby	4/18/2018	Round trip airfare from DCA to SJU for onsite client work from 5/14-17	\$ 189.60
Quails, Mike	4/18/2018	Round trip airfare from MCO to SJU for onsite client work from 4/23-26	\$ 321.50
Quails, Mike	4/18/2018	Round trip airfare from MCO to SJU for onsite client work from 4/30-5/3	\$ 314.54
Quails, Mike	4/18/2018	Round trip airfare from MCO to SJU for onsite client work from 5/7-10	\$ 314.54
Pearson, Libby	4/19/2018	Round trip airfare from DCA to SJU or ORD for onsite client work from 4/30-5/3	\$ 510.10
Pizzo, Chris	4/19/2018	One way airfare from SJU to TPA on 4/19 for onsite client work	\$ 83.52
Pizzo, Chris	4/19/2018	Round trip airfare from TPA to SJU from 4/30-5/3 for onsite client work	\$ 393.54

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
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**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
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***Expense Detail by Category, Date & Professional***

Professional	Date	Description	Amount
Puiia, Jim	4/19/2018	Airfare difference to take different flight from BOS to SJU due to delays, in order to support onsite client work	\$ 177.00
Puiia, Jim	4/19/2018	Airline change fee for earlier flight from BOS to SJU due to delays, in order to support onsite client work	\$ 150.00
Hoesley, Martin	4/20/2018	Round trip airfare from ORD to PHL for to conduct remote client work with team	\$ 521.20
Pizzo, Chris	4/20/2018	One way airfare from TPA to SJU for onsite client work	\$ 189.65
Gabb, James	4/23/2018	Round trip airfare from ORD to SJU for onsite client work	\$ 346.88
Gabb, James	4/23/2018	Round trip airfare from MCI to ORD for connecting flight to SJU for onsite client work	\$ 178.69
Goodwin, Jeff	4/23/2018	Roundtrip airfare from Denver, CO to San Juan, PR for on site client work	\$ 429.80
Hurley, Timothy	4/23/2018	Roundtrip airfare from Boston, MA to San Juan, PR for on site client work	\$ 270.89
Puiia, Jim	4/23/2018	Airline change fee for earlier flight from BOS to SJU due to delays, in order to support onsite client work	\$ 50.00
Shupe, Bryan	4/23/2018	Roundtrip airfare from DFW to SJU for on site client work from April 23-27	\$ 834.16
Doyle, John	4/24/2018	Airfare difference, in order to support onsite client work	\$ 11.20
Faustinelli Lorenzo, Mariana	4/25/2018	Round trip airfare from MIA to SJU for onsite client work from May 15-18	\$ 227.32
Faustinelli Lorenzo, Mariana	4/25/2018	Round trip airfare from MIA to SJU for onsite client work from May 7-10	\$ 443.68
Faustinelli Lorenzo, Mariana	4/26/2018	Round trip airfare from MIA to SJU for onsite client work from April 30-May 2	\$ 233.43
Trainor, Ed	4/26/2018	Round trip airfare from PHL to SJU for onsite client work	\$ 680.30
Doyle, John	4/27/2018	Airfare difference, in order to support onsite client work	\$ 205.66
Pizzo, Chris	4/27/2018	One way airfare from SJU to TPA on 5/24 for onsite client work	\$ 308.11
Pizzo, Chris	4/27/2018	One way airfare from TPA to SJU for onsite client work	\$ 116.20
Trainor, Ed	4/29/2018	Airline change fee to extend stay in San Juan, per request of client	\$ 30.40
Gabb, James	4/30/2018	Round trip airfare from ORD to SJU for onsite client work	\$ 346.88
Goodwin, Jeff	4/30/2018	Round trip airfare from DEN to SJU for onsite client work	\$ 469.80
Hoesley, Martin	4/30/2018	Round trip airfare from MDW to SJU for onsite client work	\$ 561.53
Shupe, Bryan	4/30/2018	One way airfare from DFW to SJU for on site client work on 4/30	\$ 378.26
Hurley, Timothy	5/2/2018	One way airfare from San Juan, PR to Boston, MA for on site client work	\$ 142.81
Shupe, Bryan	5/4/2018	Roundtrip airfare from SJU to EWR for on site client work	\$ 256.80
Doyle, John	5/7/2018	Round trip airfare from BOS to SJU for onsite client work from 5/7-10	\$ 318.51

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT B - EXPENSE DETAIL**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

***Expense Detail by Category, Date & Professional***

Professional	Date	Description	Amount
Hoesley, Martin	5/7/2018	Round trip airfare from ORD to PHL for to conduct remote client work with team	\$ 612.90
Hurley, Timothy	5/7/2018	Roundtrip airfare from Boston, MA to San Juan, PR for on site client work on May 14-18	\$ 310.90
Hurley, Timothy	5/7/2018	Roundtrip airfare from Boston, MA to San, Juan PR on 5/21-23 for on site client work	\$ 454.20
Pizzo, Chris	5/7/2018	One way airfare from MCO to SJU on 5/7 for onsite client work	\$ 176.92
Doyle, John	5/10/2018	Round trip airfare from SJU to PVD for onsite client work	\$ 500.00
Pizzo, Chris	5/10/2018	One way airfare from SJU to MCO on 5/10 for onsite client work	\$ 176.92
Shupe, Bryan	5/11/2018	Roundtrip airfare from SJU to DFW for on site client work	\$ 834.16
Doyle, John	5/12/2018	Round trip airfare from BOS to SJU for onsite client work from 5/12-18	\$ 183.70
Quails, Mike	5/12/2018	Round trip airfare from MCO to SJU for onsite client work from 5/14-17	\$ 380.80
Quails, Mike	5/12/2018	Round trip airfare from MCO to SJU for onsite client work from 5/21-24	\$ 341.20
Hoesley, Martin	5/14/2018	Round trip airfare from ORD to SJU for onsite client work	\$ 552.80
Pizzo, Chris	5/14/2018	One way airfare from TPA to SJU on 5/21 for onsite client work	\$ 500.00
Pizzo, Chris	5/14/2018	One way airfare from SJU to MCO on 5/24 for onsite client work	\$ 308.11
Pizzo, Chris	5/17/2018	One way airfare from TPA to SJU for onsite client work	\$ 500.29
Shupe, Bryan	5/18/2018	Roundtrip airfare from SJU to EWR for on site client work from May 18-21	\$ 317.80
Doyle, John	5/21/2018	Airfare difference to take different flight from BOS to SJU on 5/21, in order to support onsite client work	\$ 55.00
Gabb, James	5/21/2018	Round trip airfare from ORD to SJU for onsite client work	\$ 389.02
Hoesley, Martin	5/21/2018	Round trip airfare from ORD to SJU for onsite client work	\$ 601.45
Badr, Yasmin	5/22/2018	One way airfare from DCA to SJU for onsite client work (note: this includes a \$214.23 credit from cancelled flight booked prior to hurricanes)	\$ 259.40
Faustinelli Lorenzo, Mariana	5/22/2018	Round trip airfare from MIA to SJU for onsite client work	\$ 269.60
Quails, Mike	5/22/2018	Round trip airfare from MCO to SJU for onsite client work from 5/29-6/1	\$ 436.80
Trainor, Ed	5/22/2018	One way airfare from MCO to SJU for onsite client work on May 22	\$ 308.11
Trainor, Ed	5/22/2018	Airfare from PHL to MCO for onsite client work on May 22-25 (flight from MCO to SJU separate)	\$ 668.57
Faustinelli Lorenzo, Mariana	5/23/2018	Round trip airfare from MIA to SJU for onsite client work	\$ 134.80

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT B - EXPENSE DETAIL**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

*Expense Detail by Category, Date & Professional*

Professional	Date	Description	Amount
Doyle, John	5/24/2018	One way airfare from SJU to BOS for client work on 5/24	\$ 343.40
Doyle, John	5/29/2018	One way airfare from BOS to SJU for client work on 5/29	\$ 193.19
<b>Airfare Total</b>			<b>\$ 48,035.38</b>

**HOTEL**

Professional	Date	Description	Amount
Gabb, James	2/1/2018	1 night hotel accommodation in San Juan, PR	\$ 210.42
Shupe, Bryan	2/1/2018	1 night hotel accommodation in San Juan, PR	\$ 251.62
Gabb, James	2/4/2018	1 night hotel accommodation in San Juan, PR	\$ 183.75
Doyle, John	2/5/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	2/5/2018	1 night hotel accommodation in San Juan, PR	\$ 210.42
Pizzo, Chris	2/5/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Shupe, Bryan	2/5/2018	1 night hotel accommodation in San Juan, PR	\$ 250.68
Doyle, John	2/6/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	2/6/2018	1 night hotel accommodation in San Juan, PR	\$ 210.42
Pizzo, Chris	2/6/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Shupe, Bryan	2/6/2018	1 night hotel accommodation in San Juan, PR	\$ 250.68
Doyle, John	2/7/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	2/7/2018	1 night hotel accommodation in San Juan, PR	\$ 210.42
Pizzo, Chris	2/7/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Shupe, Bryan	2/7/2018	1 night hotel accommodation in San Juan, PR	\$ 250.68
Shupe, Bryan	2/8/2018	1 night hotel accommodation in San Juan, PR	\$ 250.68
Doyle, John	2/12/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	2/12/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pizzo, Chris	2/12/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Doyle, John	2/13/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	2/13/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pereira, Ravin	2/13/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pizzo, Chris	2/13/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Doyle, John	2/14/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	2/14/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pereira, Ravin	2/14/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pizzo, Chris	2/14/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Gabb, James	2/15/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pereira, Ravin	2/15/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	2/19/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	2/19/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pereira, Ravin	2/19/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	2/19/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Doyle, John	2/20/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	2/20/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pereira, Ravin	2/20/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	2/20/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28

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Professional	Date	Description	Amount
Doyle, John	2/21/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	2/21/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pereira, Ravin	2/21/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	2/21/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Gabb, James	2/22/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	2/22/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Gabb, James	2/26/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	2/26/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Gabb, James	2/27/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	2/27/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Gabb, James	2/28/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	2/28/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Gabb, James	3/1/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	3/1/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Doyle, John	3/5/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	3/5/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	3/5/2018	1 night hotel accommodation in San Juan, PR	\$ 324.83
Doyle, John	3/6/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	3/6/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	3/6/2018	1 night hotel accommodation in San Juan, PR	\$ 324.83
Doyle, John	3/7/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	3/7/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	3/7/2018	1 night hotel accommodation in San Juan, PR	\$ 324.83
Doyle, John	3/26/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Gabb, James	3/26/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	3/27/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Faustinelli Lorenzo, Mariana	3/27/2018	1 night hotel accommodation in DC for CFO support planning meeting	\$ 412.13
Gabb, James	3/27/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Goodwin, Jeff	3/27/2018	1 night hotel accommodation in DC for CFO support planning meeting	\$ 423.61
Doyle, John	3/28/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Gabb, James	3/28/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Goodwin, Jeff	4/1/2018	1 night hotel accommodation in San Juan, PR.	\$ 215.53
Puiia, Jim	4/1/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Doyle, John	4/2/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	4/2/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Goodwin, Jeff	4/2/2018	1 night hotel accommodation in San Juan, PR.	\$ 215.53
Hurley, Timothy	4/2/2018	1 night hotel accommodation in San Juan, PR.	\$ 215.53
Pearson, Libby	4/2/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Quails, Mike	4/2/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	4/2/2018	1 night hotel accommodation in San Juan, PR	\$ 217.53
Doyle, John	4/3/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53



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Professional	Date	Description	Amount
Gabb, James	4/3/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Goodwin, Jeff	4/3/2018	1 night hotel accommodation in San Juan, PR.	\$ 215.53
Hurley, Timothy	4/3/2018	1 night hotel accommodation in San Juan, PR.	\$ 215.53
Pearson, Libby	4/3/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Quails, Mike	4/3/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	4/3/2018	1 night hotel accommodation in San Juan, PR	\$ 217.53
Doyle, John	4/4/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	4/4/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Goodwin, Jeff	4/4/2018	1 night hotel accommodation in San Juan, PR.	\$ 215.53
Hurley, Timothy	4/4/2018	1 night hotel accommodation in San Juan, PR.	\$ 215.53
Pearson, Libby	4/4/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Quails, Mike	4/4/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	4/4/2018	1 night hotel accommodation in San Juan, PR	\$ 217.53
Gabb, James	4/5/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Badr, Yasmin	4/9/2018	1 night hotel accommodation in San Juan, PR	\$ 174.24
Doyle, John	4/9/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Faustinelli Lorenzo, Mariana	4/9/2018	1 night hotel accommodation in San Juan, PR.	\$ 174.24
Gabb, James	4/9/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Grams, Todd	4/9/2018	1 night hotel accommodation in San Juan, PR	\$ 174.24
Hurley, Timothy	4/9/2018	1 night hotel accommodation in San Juan, PR.	\$ 275.93
Pizzo, Chris	4/9/2018	1 night hotel accommodation in San Juan, PR	\$ 508.84
Quails, Mike	4/9/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Badr, Yasmin	4/10/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Doyle, John	4/10/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Faustinelli Lorenzo, Mariana	4/10/2018	1 night hotel accommodation in San Juan, PR.	\$ 248.68
Gabb, James	4/10/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Grams, Todd	4/10/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Hurley, Timothy	4/10/2018	1 night hotel accommodation in San Juan, PR.	\$ 275.93
Pearson, Libby	4/10/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Pizzo, Chris	4/10/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Quails, Mike	4/10/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Badr, Yasmin	4/11/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Doyle, John	4/11/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Faustinelli Lorenzo, Mariana	4/11/2018	1 night hotel accommodation in San Juan, PR.	\$ 248.68
Gabb, James	4/11/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Grams, Todd	4/11/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Hurley, Timothy	4/11/2018	1 night hotel accommodation in San Juan, PR.	\$ 275.93
Pizzo, Chris	4/11/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Quails, Mike	4/11/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	4/12/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53

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Professional	Date	Description	Amount
Hurley, Timothy	4/12/2018	1 night hotel accommodation in San Juan, PR.	\$ 250.81
Pizzo, Chris	4/12/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Puiia, Jim	4/15/2018	1 night hotel accommodation in San Juan, PR	\$ 163.17
Badr, Yasmin	4/16/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	4/16/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Faustinelli Lorenzo, Mariana	4/16/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	4/16/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Goodwin, Jeff	4/16/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pearson, Libby	4/16/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pizzo, Chris	4/16/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Puiia, Jim	4/16/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Quails, Mike	4/16/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Badr, Yasmin	4/17/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	4/17/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Faustinelli Lorenzo, Mariana	4/17/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	4/17/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Goodwin, Jeff	4/17/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Hoesley, Martin	4/17/2018	1 night hotel accommodation in Philadelphia, PA for CFO client work	\$ 185.02
Pearson, Libby	4/17/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pizzo, Chris	4/17/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Puiia, Jim	4/17/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Quails, Mike	4/17/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	4/17/2018	1 night hotel accommodation in San Juan, PR	\$ 217.53
Badr, Yasmin	4/18/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	4/18/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Faustinelli Lorenzo, Mariana	4/18/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	4/18/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Goodwin, Jeff	4/18/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Hoesley, Martin	4/18/2018	1 night hotel accommodation in Philadelphia, PA for CFO client work	\$ 185.02
Pearson, Libby	4/18/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pizzo, Chris	4/18/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Puiia, Jim	4/18/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Quails, Mike	4/18/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	4/18/2018	1 night hotel accommodation in San Juan, PR	\$ 217.53
Hoesley, Martin	4/19/2018	1 night hotel accommodation in Philadelphia, PA for CFO client work	\$ 185.02
Shupe, Bryan	4/19/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53



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*Expense Detail by Category, Date & Professional*

Professional	Date	Description	Amount
Zhang, Jieyu	4/19/2018	1 night hotel accommodation in Philadelphia, PA for client work with team	\$ 232.74
Badr, Yasmin	4/23/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	4/23/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Faustinelli Lorenzo, Mariana	4/23/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Gabb, James	4/23/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Goodwin, Jeff	4/23/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Hoesley, Martin	4/23/2018	1 night hotel accommodation in Philadelphia, PA for CFO client work	\$ 192.01
Pizzo, Chris	4/23/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Puiia, Jim	4/23/2018	1 night hotel accommodation in San Juan, PR	\$ 189.28
Quails, Mike	4/23/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Badr, Yasmin	4/24/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	4/24/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Faustinelli Lorenzo, Mariana	4/24/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Goodwin, Jeff	4/24/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Hoesley, Martin	4/24/2018	1 night hotel accommodation in Philadelphia, PA for CFO client work	\$ 192.01
Pizzo, Chris	4/24/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Quails, Mike	4/24/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Badr, Yasmin	4/25/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	4/25/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Goodwin, Jeff	4/25/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Pizzo, Chris	4/25/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Quails, Mike	4/25/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pizzo, Chris	4/26/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Doyle, John	4/30/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Faustinelli Lorenzo, Mariana	4/30/2018	1 night hotel accommodation in San Juan, PR	\$ 248.68
Gabb, James	4/30/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Goodwin, Jeff	4/30/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Hoesley, Martin	4/30/2018	1 night hotel accommodation in San Juan, PR	\$ 230.17
Hurley, Timothy	4/30/2018	1 night hotel accommodation in San Juan, PR.	\$ 215.53
Pearson, Libby	4/30/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Pizzo, Chris	4/30/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Quails, Mike	4/30/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Shupe, Bryan	4/30/2018	1 night hotel accommodation in San Juan, PR	\$ 220.66
Trainor, Ed	4/30/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	5/1/2018	1 night hotel accommodation in San Juan, PR	\$ 179.06
Faustinelli Lorenzo, Mariana	5/1/2018	1 night hotel accommodation in San Juan, PR	\$ 151.76

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***Expense Detail by Category, Date & Professional***

Professional	Date	Description	Amount
Gabb, James	5/1/2018	1 night hotel accommodation in San Juan, PR	\$ 179.06
Goodwin, Jeff	5/1/2018	1 night hotel accommodation at Sheraton in San Juan, PR	\$ 155.14
Hoesley, Martin	5/1/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hurley, Timothy	5/1/2018	1 night hotel accommodation in San Juan, PR.	\$ 153.64
Pearson, Libby	5/1/2018	1 night hotel accommodation in San Juan, PR	\$ 131.53
Pizzo, Chris	5/1/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Quails, Mike	5/1/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Shupe, Bryan	5/1/2018	1 night hotel accommodation in San Juan, PR	\$ 211.66
Trainor, Ed	5/1/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	5/2/2018	1 night hotel accommodation in San Juan, PR	\$ 179.06
Gabb, James	5/2/2018	1 night hotel accommodation in San Juan, PR	\$ 179.06
Goodwin, Jeff	5/2/2018	1 night hotel accommodation in San Juan, PR	\$ 155.14
Hoesley, Martin	5/2/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hurley, Timothy	5/2/2018	1 night hotel accommodation in San Juan, PR.	\$ 153.64
Pearson, Libby	5/2/2018	1 night hotel accommodation in San Juan, PR	\$ 131.53
Pizzo, Chris	5/2/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Quails, Mike	5/2/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Shupe, Bryan	5/2/2018	1 night hotel accommodation in San Juan, PR	\$ 211.66
Trainor, Ed	5/2/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Gabb, James	5/3/2018	1 night hotel accommodation in San Juan, PR	\$ 179.06
Hoesley, Martin	5/3/2018	1 night hotel accommodation in San Juan, PR	\$ 139.00
Hurley, Timothy	5/3/2018	1 night hotel accommodation in San Juan, PR.	\$ 151.76
Shupe, Bryan	5/3/2018	1 night hotel accommodation in San Juan, PR	\$ 211.66
Trainor, Ed	5/3/2018	1 night hotel accommodation in San Juan, PR	\$ 215.53
Doyle, John	5/7/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hoesley, Martin	5/7/2018	1 night hotel accommodation in Philadelphia, PA for CFO client work	\$ 192.01
Pizzo, Chris	5/7/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Quails, Mike	5/7/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Shupe, Bryan	5/7/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Doyle, John	5/8/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hoesley, Martin	5/8/2018	1 night hotel accommodation in Philadelphia, PA for CFO client work	\$ 192.01
Pizzo, Chris	5/8/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Quails, Mike	5/8/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Shupe, Bryan	5/8/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Doyle, John	5/9/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Pizzo, Chris	5/9/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Quails, Mike	5/9/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Shupe, Bryan	5/9/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Shupe, Bryan	5/10/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Gabb, James	5/14/2018	1 night hotel accommodation in San Juan, PR	\$ 131.53
Hoesley, Martin	5/14/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64

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Professional	Date	Description	Amount
Hurley, Timothy	5/14/2018	1 night hotel accommodation in San Juan, PR.	\$ 153.64
Quails, Mike	5/14/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Gabb, James	5/15/2018	1 night hotel accommodation in San Juan, PR	\$ 131.53
Hoesley, Martin	5/15/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hurley, Timothy	5/15/2018	1 night hotel accommodation in San Juan, PR.	\$ 153.64
Quails, Mike	5/15/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Doyle, John	5/16/2018	1 night hotel accommodation in San Juan, PR	\$ 187.38
Gabb, James	5/16/2018	1 night hotel accommodation in San Juan, PR	\$ 131.53
Hoesley, Martin	5/16/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hurley, Timothy	5/16/2018	1 night hotel accommodation in San Juan, PR.	\$ 153.64
Quails, Mike	5/16/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Doyle, John	5/17/2018	1 night hotel accommodation in San Juan, PR	\$ 187.38
Gabb, James	5/17/2018	1 night hotel accommodation in San Juan, PR	\$ 131.53
Hoesley, Martin	5/17/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hurley, Timothy	5/17/2018	1 night hotel accommodation in San Juan, PR.	\$ 153.64
Gabb, James	5/21/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hoesley, Martin	5/21/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hurley, Timothy	5/21/2018	1 night hotel accommodation in San Juan, PR.	\$ 153.64
Pizzo, Chris	5/21/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Quails, Mike	5/21/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Gabb, James	5/22/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hoesley, Martin	5/22/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hurley, Timothy	5/22/2018	1 night hotel accommodation in San Juan, PR.	\$ 153.64
Pizzo, Chris	5/22/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Quails, Mike	5/22/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Trainor, Ed	5/22/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Gabb, James	5/23/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hoesley, Martin	5/23/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Pizzo, Chris	5/23/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Quails, Mike	5/23/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Trainor, Ed	5/23/2018	1 night hotel accommodation in San Juan, PR	\$ 156.64
Gabb, James	5/24/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Hoesley, Martin	5/24/2018	1 night hotel accommodation in San Juan, PR	\$ 153.64
Trainor, Ed	5/24/2018	1 night hotel accommodation in San Juan, PR	\$ 158.64
<b>Hotel Total</b>			<b>\$ 53,885.36</b>

**INTERNET ACCESS WHILE TRAVELING**

Professional	Date	Description	Amount
Pizzo, Chris	4/12/2018	Inflight internet access while traveling for client in San Juan	\$ 14.07
Pizzo, Chris	4/23/2018	Inflight internet access while traveling for client in San Juan	\$ 10.00
Pizzo, Chris	5/3/2018	Inflight internet access while traveling for client in San Juan	\$ 10.00
Pizzo, Chris	5/21/2018	Inflight internet access while traveling for client in San Juan	\$ 10.00

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Professional	Date	Description	Amount
Internet Access While Traveling			\$ 44.07

**MEALS**

Professional	Date	Description	Amount
Doyle, John	2/1/2018	Dinner during travel for client work for J. Doyle	\$ 34.08
Gabb, James	2/1/2018	Dinner during travel for client work for B. Shupe, J. Gabb	\$ 70.00
Pizzo, Chris	2/1/2018	Breakfast during travel for client work for C. Pizzo	\$ 14.77
Pizzo, Chris	2/1/2018	Dinner during travel for client work for C. Pizzo	\$ 16.67
Pizzo, Chris	2/1/2018	Lunch during travel for client work for R. Pereira, B. Shupe, C. Pizzo, J. Gabb, J. Doyle	\$ 42.70
Gabb, James	2/2/2018	Dinner during travel for client work for J. Gabb	\$ 35.00
Pereira, Ravin	2/2/2018	Lunch during travel for client work for J. Gabb, C. Pizzo, R. Pereira	\$ 41.42
Shupe, Bryan	2/2/2018	Dinner during travel for client work for B. Shupe	\$ 28.24
Shupe, Bryan	2/2/2018	Lunch during travel for client work for B. Shupe	\$ 8.25
Gabb, James	2/4/2018	Dinner during travel for client work for J. Gabb	\$ 35.00
Doyle, John	2/5/2018	Breakfast during travel for client work for J. Doyle	\$ 15.00
Doyle, John	2/5/2018	Dinner during travel for client work for J. Doyle, J. Gabb	\$ 70.00
Doyle, John	2/5/2018	Lunch during travel for client work for J. Doyle	\$ 8.47
Gabb, James	2/5/2018	Lunch during travel for client work for J. Gabb	\$ 8.64
Pizzo, Chris	2/5/2018	Breakfast during travel for client work for C. Pizzo	\$ 9.83
Pizzo, Chris	2/5/2018	Dinner during travel for client work for C. Pizzo	\$ 34.43
Shupe, Bryan	2/5/2018	Breakfast during travel for client work for B. Shupe	\$ 7.78
Shupe, Bryan	2/5/2018	Dinner during travel for client work for B. Shupe	\$ 35.00
Shupe, Bryan	2/5/2018	Lunch during travel for client work for B. Shupe	\$ 12.15
Doyle, John	2/6/2018	Dinner during travel for client work for J. Doyle	\$ 19.87
Doyle, John	2/6/2018	Lunch during travel for client work for J. Doyle	\$ 17.31
Pizzo, Chris	2/6/2018	Dinner during travel for client work for C. Pizzo	\$ 20.69
Pizzo, Chris	2/6/2018	Lunch during travel for client work for C. Pizzo	\$ 15.59
Shupe, Bryan	2/6/2018	Lunch during travel for client work for B. Shupe	\$ 15.59
Pizzo, Chris	2/7/2018	Dinner during travel for client work for C. Pizzo	\$ 35.00
Shupe, Bryan	2/7/2018	Dinner during travel for client work for B. Shupe	\$ 35.00
Shupe, Bryan	2/7/2018	Lunch during travel for client work for B. Shupe, C. Pizzo, J. Gabb, J. Doyle, R. Pereira, V. Valencia	\$ 120.00
Doyle, John	2/8/2018	Dinner during travel for client work for J. Doyle	\$ 35.00
Pizzo, Chris	2/8/2018	Dinner during travel for client work for C. Pizzo	\$ 28.24
Pizzo, Chris	2/8/2018	Lunch during travel for client work for C. Pizzo, J. Doyle	\$ 40.00
Shupe, Bryan	2/8/2018	Lunch during travel for client work for B. Shupe, J. Gabb, V. Valencia	\$ 37.06
Shupe, Bryan	2/9/2018	Lunch during travel for client work for B. Shupe	\$ 12.43
Doyle, John	2/12/2018	Breakfast during travel for client work for J. Doyle	\$ 13.79
Doyle, John	2/12/2018	Dinner during travel for client work for J. Doyle	\$ 33.76

**Deloitte Financial Advisory Services LLP**  
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*Expense Detail by Category, Date & Professional*

Professional	Date	Description	Amount
Gabb, James	2/12/2018	Dinner during travel for client work for J. Gabb	\$ 35.00
Pizzo, Chris	2/12/2018	Breakfast during travel for client work for C. Pizzo	\$ 6.42
Pizzo, Chris	2/12/2018	Dinner during travel for client work for C. Pizzo	\$ 35.00
Pizzo, Chris	2/12/2018	Lunch during travel for client work for C. Pizzo	\$ 7.98
Pizzo, Chris	2/12/2018	Snack during travel for client work for C. Pizzo	\$ 2.24
Doyle, John	2/13/2018	Dinner during travel for client work for J. Doyle, J. Gabb	\$ 23.84
Pereira, Ravin	2/13/2018	Dinner during travel for client work for R. Pereira	\$ 20.45
Pizzo, Chris	2/13/2018	Breakfast during travel for client work for C. Pizzo	\$ 5.00
Pizzo, Chris	2/13/2018	Dinner during travel for client work for C. Pizzo	\$ 30.40
Pizzo, Chris	2/13/2018	Lunch during travel for client work for C. Pizzo, J. Doyle, J. Vazquez	\$ 51.83
Valencia, Veronica	2/13/2018	Lunch during travel for client work for V. Valencia, J. Gabb	\$ 30.38
Gabb, James	2/14/2018	Dinner during travel for client work for J. Gabb, C. Pizzo, R. Pereira	\$ 105.00
Pizzo, Chris	2/14/2018	Lunch during travel for client work for C. Pizzo, J. Doyle, J. Vazquez, V. Valencia	\$ 58.26
Pereira, Ravin	2/15/2018	Dinner during travel for client work for R. Pereira	\$ 29.77
Pizzo, Chris	2/15/2018	Dinner during travel for client work for C. Pizzo	\$ 15.61
Pizzo, Chris	2/15/2018	Breakfast during travel for client work for C. Pizzo	\$ 4.91
Valencia, Veronica	2/15/2018	Lunch during travel for client work for V. Valencia, J. Gabb, C. Pizzo, R. Pereira	\$ 80.00
Gabb, James	2/16/2018	Dinner during travel for client work for J. Gabb	\$ 10.93
Pereira, Ravin	2/16/2018	Breakfast during travel for client work for R. Pereira	\$ 8.99
Pereira, Ravin	2/16/2018	Lunch during travel for client work for R. Pereira	\$ 9.48
Doyle, John	2/19/2018	Breakfast during travel for client work for J. Doyle	\$ 9.39
Doyle, John	2/19/2018	Dinner during travel for client work for J. Doyle, J. Gabb, R. Pereira	\$ 105.00
Doyle, John	2/19/2018	Lunch during travel for client work for J. Doyle	\$ 8.47
Pereira, Ravin	2/19/2018	Breakfast during travel for client work for R. Pereira	\$ 15.00
Pereira, Ravin	2/19/2018	Lunch during travel for client work for R. Pereira	\$ 4.74
Shupe, Bryan	2/19/2018	Breakfast during travel for client work for B. Shupe	\$ 7.78
Shupe, Bryan	2/19/2018	Dinner during travel for client work for B. Shupe	\$ 35.00
Shupe, Bryan	2/19/2018	Lunch during travel for client work for B. Shupe	\$ 16.34
Doyle, John	2/20/2018	Lunch during travel for client work for J. Doyle	\$ 9.91
Doyle, John	2/20/2018	Dinner during travel for client work for J. Doyle	\$ 18.38
Pereira, Ravin	2/20/2018	Lunch during travel for client work for R. Pereira, V. Valencia	\$ 21.04
Shupe, Bryan	2/20/2018	Lunch during travel for client work for B. Shupe	\$ 16.20
Shupe, Bryan	2/20/2018	Dinner during travel for client work for B. Shupe, J. Gabb, R. Pereira	\$ 51.95
Doyle, John	2/21/2018	Lunch during travel for client work for J. Doyle, J. Sierra, J. Vasquez	\$ 40.00
Gabb, James	2/21/2018	Dinner during travel for client work for J. Gabb, B. Shupe, J. Doyle, R. Pereira, V. Valencia	\$ 163.06

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***Expense Detail by Category, Date & Professional***

Professional	Date	Description	Amount
Shupe, Bryan	2/21/2018	Lunch during travel for client work for B. Shupe, J. Gabb, R. Pereira	\$ 24.95
Doyle, John	2/22/2018	Lunch during travel for client work for J. Doyle	\$ 9.91
Gabb, James	2/22/2018	Lunch during travel for client work for J. Gabb, B. Shupe, C. Pizzo	\$ 37.83
Pereira, Ravin	2/22/2018	Lunch during travel for client work for R. Pereira, V. Valencia	\$ 40.00
Shupe, Bryan	2/22/2018	Dinner during travel for client work for B. Shupe, J. Gabb	\$ 70.00
Pereira, Ravin	2/23/2018	Dinner during travel for client work for R. Pereira	\$ 11.66
Shupe, Bryan	2/23/2018	Lunch during travel for client work for B. Shupe	\$ 27.74
Shupe, Bryan	2/26/2018	Dinner during travel for client work for B. Shupe	\$ 35.00
Shupe, Bryan	2/26/2018	Breakfast during travel for client work for B. Shupe	\$ 6.73
Shupe, Bryan	2/26/2018	Lunch during travel for client work for B. Shupe	\$ 12.49
Gabb, James	2/27/2018	Dinner during travel for client work for J. Gabb, B. Shupe, V. Valencia	\$ 71.01
Gabb, James	2/28/2018	Lunch during travel for client work for J. Gabb, B. Shupe	\$ 40.00
Gabb, James	3/1/2018	Lunch during travel for client work for J. Gabb, B. Shupe	\$ 29.44
Gabb, James	3/2/2018	Lunch during travel for client work for J. Gabb	\$ 20.00
Shupe, Bryan	3/2/2018	Lunch during travel for client work for B. Shupe	\$ 20.00
Doyle, John	3/5/2018	Breakfast during travel for client work for J. Doyle	\$ 10.80
Doyle, John	3/5/2018	Dinner during travel for client work for J. Doyle, J. Gabb	\$ 70.00
Shupe, Bryan	3/5/2018	Lunch during travel for client work for B. Shupe	\$ 12.15
Shupe, Bryan	3/5/2018	Dinner during travel for client work for B. Shupe	\$ 21.02
Shupe, Bryan	3/5/2018	Breakfast during travel for client work for B. Shupe	\$ 7.78
Doyle, John	3/6/2018	Dinner during travel for client work for J. Doyle	\$ 24.81
Doyle, John	3/6/2018	Lunch during travel for client work for J. Doyle	\$ 9.91
Gabb, James	3/6/2018	Dinner during travel for client work for J. Gabb, B. Shupe	\$ 71.01
Shupe, Bryan	3/6/2018	Lunch during travel for client work for B. Shupe	\$ 17.47
Valencia, Veronica	3/6/2018	Coffee for V. Valencia during client work in San Juan	\$ 3.12
Doyle, John	3/7/2018	Breakfast during travel for client work for J. Doyle	\$ 12.27
Gabb, James	3/7/2018	Dinner during travel for client work for J. Gabb, B. Shupe, V. Valencia	\$ 94.68
Gabb, James	3/7/2018	Lunch during travel for client work for J. Gabb, B. Shupe, V. Valencia	\$ 53.51
Shupe, Bryan	3/7/2018	Lunch during travel for client work for B. Shupe	\$ 20.00
Doyle, John	3/8/2018	Lunch during travel for client work for J. Doyle	\$ 17.29
Shupe, Bryan	3/8/2018	Lunch during travel for client work for B. Shupe	\$ 20.00
Shupe, Bryan	3/9/2018	Dinner during travel for client work for B. Shupe	\$ 13.15
Doyle, John	3/26/2018	Breakfast during travel for client work for J. Doyle	\$ 15.00
Doyle, John	3/26/2018	Dinner during travel for client work for J. Doyle, J. Vazquez-Rivera	\$ 60.85
Doyle, John	3/26/2018	Lunch during travel for client work for J. Doyle	\$ 17.50
Doyle, John	3/27/2018	Dinner during travel for client work for J. Doyle, J. Gabb	\$ 54.60



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Professional	Date	Description	Amount
Doyle, John	3/27/2018	Lunch during travel for client work for J. Doyle, J. Sierra, J. Vasquez	\$ 24.88
Faustinelli Lorenzo, Mariana	3/27/2018	Dinner during travel for CFO support planning meeting for M. Faustinelli	\$ 35.00
Doyle, John	3/28/2018	Dinner during travel for client work for J. Doyle, J. Gabb	\$ 64.63
Faustinelli Lorenzo, Mariana	3/28/2018	Dinner during travel for CFO support planning meeting for M. Faustinelli	\$ 9.63
Gabb, James	3/28/2018	Lunch during travel for client work for J. Gabb, J. Doyle	\$ 40.00
Goodwin, Jeff	3/28/2018	Dinner during travel for CFO support planning meeting for J. Goodwin	\$ 15.70
Hurley, Timothy	3/28/2018	Breakfast during travel for client work for T. Hurley	\$ 15.00
Doyle, John	3/29/2018	Dinner during travel for client work for J. Doyle	\$ 7.00
Doyle, John	3/29/2018	Lunch during travel for client work for J. Doyle	\$ 8.47
Goodwin, Jeff	4/1/2018	Breakfast during travel for client work for J. Goodwin	\$ 3.00
Puiia, Jim	4/1/2018	Lunch during travel for client work for J. Puiia	\$ 20.00
Puiia, Jim	4/1/2018	Dinner during travel for client work for J. Puiia	\$ 32.76
Doyle, John	4/2/2018	Breakfast during travel for client work for J. Doyle	\$ 15.00
Doyle, John	4/2/2018	Lunch during travel for client work for J. Doyle	\$ 17.24
Hurley, Timothy	4/2/2018	Breakfast during travel for client work for T. Hurley	\$ 15.00
Puiia, Jim	4/2/2018	Lunch during travel for client work for J. Puiia	\$ 13.31
Quails, Mike	4/2/2018	Breakfast during travel for client work for M. Quails	\$ 6.46
Shupe, Bryan	4/2/2018	Lunch during travel for client work for B. Shupe	\$ 6.68
Shupe, Bryan	4/2/2018	Breakfast during travel for client work for B. Shupe	\$ 7.78
Doyle, John	4/3/2018	Dinner during travel for client work for J. Doyle, B. Shupe, J. Gabb, K. Blair	\$ 127.04
Doyle, John	4/3/2018	Lunch during travel for client work for J. Doyle, V. Valencia	\$ 20.77
Hurley, Timothy	4/3/2018	Lunch during travel for client work for T. Hurley, A. Harrs, K. Blair	\$ 60.00
Quails, Mike	4/3/2018	Lunch during travel for client work for M. Quails, J. Goodwin, L. Pearson	\$ 57.66
Shupe, Bryan	4/3/2018	Lunch during travel for client work for B. Shupe	\$ 11.57
Doyle, John	4/4/2018	Lunch during travel for client work for J. Doyle	\$ 8.18
Hurley, Timothy	4/4/2018	Breakfast tip during travel for client work for T. Hurley	\$ 3.00
Pearson, Libby	4/4/2018	Dinner during travel for client work for L. Pearson	\$ 32.42
Shupe, Bryan	4/4/2018	Dinner during travel for client work for B. Shupe, J. Gabb	\$ 70.00
Doyle, John	4/5/2018	Lunch during travel for client work for J. Doyle	\$ 8.47
Gabb, James	4/5/2018	Lunch during travel for client work for J. Gabb	\$ 8.47
Hurley, Timothy	4/5/2018	Breakfast tip during travel for client work for T. Hurley	\$ 2.00
Pearson, Libby	4/5/2018	Lunch during travel for client work for L. Pearson	\$ 8.64
Quails, Mike	4/5/2018	Lunch during travel for client work for M. Quails, J. Goodwin	\$ 40.00
Shupe, Bryan	4/5/2018	Lunch during travel for client work for B. Shupe	\$ 20.00
Quails, Mike	4/6/2018	Lunch during travel for client work for M. Quails	\$ 6.98
Pearson, Libby	4/7/2018	Lunch during travel for client work for L. Pearson	\$ 5.87

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Professional	Date	Description	Amount
Badr, Yasmin	4/9/2018	Breakfast during travel for client work for Y. Badr	\$ 8.50
Badr, Yasmin	4/9/2018	Lunch during travel for client work for Y. Badr, M. Quails, M. Faustinelli, T. Grams	\$ 80.00
Badr, Yasmin	4/9/2018	Dinner during travel for client work for Y. Badr, M. Quails, M. Faustinelli	\$ 105.00
Doyle, John	4/9/2018	Breakfast during travel for client work for J. Doyle	\$ 12.72
Doyle, John	4/9/2018	Dinner during travel for client work for J. Doyle	\$ 23.02
Doyle, John	4/9/2018	Lunch during travel for client work for J. Doyle	\$ 20.00
Faustinelli Lorenzo, Mariana	4/9/2018	Breakfast during travel for client work for M. Faustinelli	\$ 8.30
Grams, Todd	4/9/2018	Snack/coffee during travel for client work for T. Grams	\$ 5.02
Hurley, Timothy	4/9/2018	Breakfast during travel for client work for T. Hurley	\$ 15.00
Hurley, Timothy	4/9/2018	Dinner during travel for client work for T. Grams	\$ 70.00
Pizzo, Chris	4/9/2018	Lunch during travel for client work for C. Pizzo	\$ 19.80
Pizzo, Chris	4/9/2018	Dinner during travel for client work for C. Pizzo	\$ 28.42
Badr, Yasmin	4/10/2018	Dinner during travel for client work for Y. Badr, M. Quails, M. Faustinelli	\$ 89.82
Badr, Yasmin	4/10/2018	Lunch during travel for client work for Y. Badr, M. Quails, M. Faustinelli, T. Grams, T. Hurley	\$ 84.63
Doyle, John	4/10/2018	Lunch during travel for client work for J. Doyle	\$ 15.75
Faustinelli Lorenzo, Mariana	4/10/2018	Breakfast during travel for client work for M. Faustinelli	\$ 4.00
Gabb, James	4/10/2018	Dinner during travel for client work for J. Gabb, C. Pizzo	\$ 73.64
Gabb, James	4/10/2018	Lunch during travel for client work for J. Gabb	\$ 10.35
Grams, Todd	4/10/2018	Dinner during travel for client work for T. Grams	\$ 18.63
Pizzo, Chris	4/10/2018	Lunch during travel for client work for C. Pizzo	\$ 19.85
Pizzo, Chris	4/10/2018	Breakfast during travel for client work for C. Pizzo	\$ 3.00
Badr, Yasmin	4/11/2018	Dinner during travel for client work for Y. Badr, M. Quails	\$ 50.00
Badr, Yasmin	4/11/2018	Lunch during travel for client work for Y. Badr, M. Quails, M. Faustinelli, T. Grams, T. Hurley	\$ 100.00
Doyle, John	4/11/2018	Dinner during travel for client work for J. Doyle, C. Pizzo, J. Gabb	\$ 105.00
Pizzo, Chris	4/11/2018	Breakfast during travel for client work for C. Pizzo	\$ 5.62
Pizzo, Chris	4/11/2018	Lunch during travel for client work for C. Pizzo	\$ 15.59
Vazquez-Rivera, Jose	4/11/2018	Lunch for J. Doyle, J. Vazquez during travel for client work in San Juan	\$ 34.00
Doyle, John	4/12/2018	Lunch during travel for client work for J. Doyle	\$ 10.58
Grams, Todd	4/12/2018	Dinner during travel for client work for T. Grams	\$ 31.43
Hurley, Timothy	4/12/2018	Dinner during travel for client work for T. Hurley	\$ 20.56
Quails, Mike	4/12/2018	Lunch during travel for client work for M. Quails, Y. Badr	\$ 40.00
Hurley, Timothy	4/13/2018	Breakfast during travel for client work for T. Hurley	\$ 13.60
Quails, Mike	4/14/2018	Breakfast during travel for client work for M. Quails	\$ 4.28
Badr, Yasmin	4/16/2018	Breakfast during travel for client work for Y. Badr	\$ 5.26



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Professional	Date	Description	Amount
Doyle, John	4/16/2018	Breakfast during travel for client work for J. Doyle	\$ 13.65
Doyle, John	4/16/2018	Dinner during travel for client work for J. Doyle	\$ 19.27
Faustinelli Lorenzo, Mariana	4/16/2018	Breakfast during travel for client work for M. Faustinelli	\$ 6.53
Gabb, James	4/16/2018	Dinner during travel for client work for J. Gabb	\$ 35.00
Goodwin, Jeff	4/16/2018	Breakfast during travel for client work for J. Goodwin	\$ 7.81
Pearson, Libby	4/16/2018	Lunch during travel for client work for L. Pearson	\$ 9.63
Puiia, Jim	4/16/2018	Lunch during travel for client work for J. Puiia	\$ 17.39
Quails, Mike	4/16/2018	Breakfast during travel for client work for M. Quails	\$ 4.04
Valencia, Veronica	4/16/2018	Lunch during client work for J. Doyle, V. Valencia	\$ 31.37
Badr, Yasmin	4/17/2018	Lunch during travel for client work for Y. Badr, M. Quails, L. Pearson	\$ 60.00
Gabb, James	4/17/2018	Dinner during travel for client work for J. Gabb	\$ 28.41
Goodwin, Jeff	4/17/2018	Lunch during travel for client work for J. Goodwin	\$ 16.54
Pizzo, Chris	4/17/2018	Breakfast during travel for client work for C. Pizzo	\$ 6.84
Pizzo, Chris	4/17/2018	Dinner during travel for client work for C. Pizzo	\$ 27.42
Puiia, Jim	4/17/2018	Lunch during travel for client work for J. Puiia	\$ 15.22
Shupe, Bryan	4/17/2018	Breakfast during travel for client work for B. Shupe	\$ 7.67
Shupe, Bryan	4/17/2018	Lunch during travel for client work for B. Shupe	\$ 12.63
Badr, Yasmin	4/18/2018	Lunch during travel for client work for Y. Badr, J. Goodwin, L. Pearson, M. Faustinelli, M. Quails, T. Hurley, A. Harris, R. Cortez, K. Blair	\$ 180.00
Doyle, John	4/18/2018	Lunch during travel for client work for J. Doyle	\$ 8.86
Gabb, James	4/18/2018	Lunch during travel for client work for J. Gabb, B. Shupe, C. Pizzo	\$ 60.54
Pizzo, Chris	4/18/2018	Breakfast during travel for client work for C. Pizzo	\$ 3.00
Puiia, Jim	4/18/2018	Lunch during travel for client work for J. Puiia	\$ 16.92
Shupe, Bryan	4/18/2018	Dinner during travel for client work for B. Shupe, J. Gabb, C. Pizzo, J. Doyle	\$ 140.00
Badr, Yasmin	4/19/2018	Lunch during travel for client work for Y. Badr	\$ 10.03
Badr, Yasmin	4/19/2018	Dinner during travel for client work for Y. Badr	\$ 12.76
Doyle, John	4/19/2018	Dinner during travel for client work for J. Doyle	\$ 12.95
Doyle, John	4/19/2018	Lunch during travel for client work for J. Doyle	\$ 9.91
Pizzo, Chris	4/19/2018	Dinner during travel for client work for C. Pizzo	\$ 20.20
Pizzo, Chris	4/19/2018	Breakfast during travel for client work for C. Pizzo	\$ 16.11
Puiia, Jim	4/19/2018	Lunch during travel for client work for J. Puiia	\$ 13.37
Quails, Mike	4/19/2018	Lunch during travel for client work for M. Quails, J. Goodwin, L. Pearson	\$ 53.33
Shupe, Bryan	4/19/2018	Dinner during travel for client work for B. Shupe	\$ 28.13
Shupe, Bryan	4/19/2018	Lunch during travel for client work for B. Shupe, C. Pizzo, V. Valencia	\$ 32.93
Zhang, Jieyu	4/19/2018	Breakfast during travel for client work for J. Zhang	\$ 5.50
Shupe, Bryan	4/20/2018	Breakfast during travel for client work for B. Shupe	\$ 15.00

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Professional	Date	Description	Amount
Shupe, Bryan	4/20/2018	Lunch during travel for client work for B. Shupe	\$ 20.00
Quails, Mike	4/21/2018	Lunch during travel for client work for M. Quails, J. Goodwin, L. Pearson, M. Faustinelli	\$ 24.91
Quails, Mike	4/21/2018	Breakfast during travel for client work for M. Quails	\$ 6.37
Badr, Yasmin	4/23/2018	Breakfast during travel for client work for Y. Badr	\$ 6.57
Badr, Yasmin	4/23/2018	Lunch during travel for client work for Y. Badr, M. Faustinelli, M. Quails	\$ 60.00
Badr, Yasmin	4/23/2018	Dinner during travel for client work for Y. Badr, J. Goodwin, M. Faustinelli, M. Quails	\$ 132.76
Doyle, John	4/23/2018	Snacks/coffee during travel for client work for J. Doyle	\$ 16.47
Doyle, John	4/23/2018	Dinner during travel for client work for J. Doyle, B. Shupe, J. Gabb, V. Valencia	\$ 140.00
Doyle, John	4/23/2018	Lunch during travel for client work for J. Doyle	\$ 16.86
Goodwin, Jeff	4/23/2018	Lunch during travel for client work for J. Goodwin	\$ 20.00
Goodwin, Jeff	4/23/2018	Breakfast during travel for client work for J. Goodwin	\$ 10.60
Pizzo, Chris	4/23/2018	Dinner during travel for client work for C. Pizzo	\$ 22.67
Quails, Mike	4/23/2018	Breakfast during travel for client work for M. Quails	\$ 3.29
Shupe, Bryan	4/23/2018	Lunch during travel for client work for B. Shupe	\$ 6.68
Shupe, Bryan	4/23/2018	Breakfast during travel for client work for B. Shupe	\$ 7.67
Badr, Yasmin	4/24/2018	Lunch during travel for client work for Y. Badr, J. Goodwin, M. Faustinelli, M. Quails	\$ 80.00
Badr, Yasmin	4/24/2018	Dinner during travel for client work for Y. Badr, J. Goodwin, M. Faustinelli, M. Quails	\$ 140.00
Doyle, John	4/24/2018	Dinner during travel for client work for J. Doyle	\$ 7.54
Doyle, John	4/24/2018	Lunch during travel for client work for J. Doyle	\$ 11.46
Puila, Jim	4/24/2018	Lunch during travel for client work for J. Puila	\$ 20.00
Shupe, Bryan	4/24/2018	Dinner during travel for client work for B. Shupe	\$ 18.60
Shupe, Bryan	4/24/2018	Lunch during travel for client work for B. Shupe, C. Pizzo, J. Gabb, V. Valencia	\$ 54.37
Badr, Yasmin	4/25/2018	Lunch during travel for client work for Y. Badr, J. Goodwin, M. Quails	\$ 60.00
Doyle, John	4/25/2018	Lunch during travel for client work for J. Doyle	\$ 11.57
Pizzo, Chris	4/25/2018	Lunch during travel for client work for C. Pizzo (1 of 2 portions)	\$ 6.68
Pizzo, Chris	4/25/2018	Lunch during travel for client work for C. Pizzo (2 of 2 portions)	\$ 9.63
Quails, Mike	4/25/2018	Dinner during travel for client work for M. Quails, J. Goodwin, Y. Badr	\$ 76.79
Shupe, Bryan	4/25/2018	Lunch during travel for client work for B. Shupe	\$ 17.13
Badr, Yasmin	4/26/2018	Dinner during travel for client work for Y. Badr	\$ 15.92
Badr, Yasmin	4/26/2018	Lunch during travel for client work for Y. Badr, J. Goodwin, M. Quails	\$ 59.52
Pizzo, Chris	4/26/2018	Lunch during travel for client work for C. Pizzo, B. Shupe	\$ 40.00

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT B - EXPENSE DETAIL**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
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**Expense Detail by Category, Date & Professional**

Professional	Date	Description	Amount
Shupe, Bryan	4/26/2018	Dinner during travel for client work for B. Shupe, C. Pizzo, J. Doyle	\$ 73.32
Pizzo, Chris	4/27/2018	Lunch during travel for client work for C. Pizzo, B. Shupe	\$ 40.00
Pizzo, Chris	4/27/2018	Breakfast during travel for client work for C. Pizzo	\$ 9.00
Pizzo, Chris	4/27/2018	Dinner during travel for client work for C. Pizzo, B. Shupe	\$ 55.83
Doyle, John	4/30/2018	Breakfast during travel for client work for J. Doyle	\$ 15.00
Doyle, John	4/30/2018	Lunch during travel for client work for J. Doyle	\$ 19.45
Faustinelli Lorenzo, Mariana	4/30/2018	Breakfast during travel for client work for M. Faustinelli	\$ 7.97
Gabb, James	4/30/2018	Dinner during travel for client work for J. Gabb, B. Shupe, J. Doyle	\$ 74.40
Goodwin, Jeff	4/30/2018	Breakfast during travel for client work for J. Goodwin	\$ 9.83
Goodwin, Jeff	4/30/2018	Breakfast during travel for client work for J. Goodwin	\$ 7.81
Hurley, Timothy	4/30/2018	Breakfast during travel for client work for T. Hurley	\$ 15.00
Hurley, Timothy	4/30/2018	Lunch during travel for client work for T. Hurley, K. Blair	\$ 32.83
Pearson, Libby	4/30/2018	Dinner during travel for client work for L. Pearson, J. Goodwin, M. Faustinelli, M. Quails	\$ 140.00
Pearson, Libby	4/30/2018	Breakfast during travel for client work for L. Pearson	\$ 11.53
Pizzo, Chris	4/30/2018	Breakfast during travel for client work for C. Pizzo	\$ 6.68
Pizzo, Chris	4/30/2018	Dinner during travel for client work for C. Pizzo	\$ 32.88
Pizzo, Chris	4/30/2018	Lunch during travel for client work for C. Pizzo	\$ 20.00
Quails, Mike	4/30/2018	Lunch during travel for client work for M. Quails, L. Pearson, M. Faustinelli	\$ 60.00
Quails, Mike	4/30/2018	Breakfast during travel for client work for M. Quails	\$ 7.44
Shupe, Bryan	4/30/2018	Breakfast during travel for client work for B. Shupe	\$ 8.18
Trainor, Ed	4/30/2018	Lunch during travel for client work for E. Trainor	\$ 19.43
Faustinelli Lorenzo, Mariana	5/1/2018	Lunch during travel for client work for M. Faustinelli, J. Goodwin, L. Pearson, M. Quails	\$ 69.42
Hoesley, Martin	5/1/2018	Breakfast during travel for client work for M. Hoesley	\$ 3.00
Pizzo, Chris	5/1/2018	Lunch during travel for client work for C. Pizzo, B. Shupe, J. Gabb, J. Doyle, J. Vazquez	\$ 72.47
Pizzo, Chris	5/1/2018	Dinner during travel for client work for C. Pizzo	\$ 25.19
Quails, Mike	5/1/2018	Dinner during travel for client work for M. Quails, J. Goodwin, L. Pearson, M. Faustinelli	\$ 136.80
Trainor, Ed	5/1/2018	Dinner during travel for client work for E. Trainor, M. Hoesley	\$ 70.00
Doyle, John	5/2/2018	Dinner during travel for client work for J. Doyle	\$ 8.55
Doyle, John	5/2/2018	Lunch during travel for client work for J. Doyle	\$ 7.35
Hoesley, Martin	5/2/2018	Breakfast during travel for client work for M. Hoesley	\$ 3.00
Hurley, Timothy	5/2/2018	Lunch during travel for client work for T. Hurley	\$ 8.92
Pearson, Libby	5/2/2018	Lunch during travel for client work for L. Pearson, J. Goodwin, M. Quails	\$ 60.00
Pizzo, Chris	5/2/2018	Lunch during travel for client work for C. Pizzo	\$ 15.59

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*Expense Detail by Category, Date & Professional*

Professional	Date	Description	Amount
Pizzo, Chris	5/2/2018	Dinner during travel for client work for C. Pizzo	\$ 33.99
Quails, Mike	5/2/2018	Dinner during travel for client work for M. Quails, J. Goodwin, L. Pearson, M. Faustinelli	\$ 93.17
Shupe, Bryan	5/2/2018	Dinner during travel for client work for B. Shupe	\$ 16.15
Doyle, John	5/3/2018	Dinner during travel for client work for J. Doyle	\$ 35.00
Gabb, James	5/3/2018	Lunch during travel for client work for J. Gabb, B. Shupe, V. Valencia	\$ 43.98
Gabb, James	5/3/2018	Dinner during travel for client work for J. Gabb, B. Shupe, V. Valencia	\$ 105.00
Hoesley, Martin	5/3/2018	Breakfast during travel for client work for M. Hoesley	\$ 3.00
Pearson, Libby	5/3/2018	Dinner during travel for client work for L. Pearson	\$ 12.19
Pearson, Libby	5/3/2018	Lunch during travel for client work for L. Pearson, J. Goodwin, M. Quails	\$ 19.80
Pizzo, Chris	5/3/2018	Dinner during travel for client work for C. Pizzo	\$ 19.24
Pizzo, Chris	5/3/2018	Lunch during travel for client work for C. Pizzo	\$ 20.00
Quails, Mike	5/3/2018	Dinner during travel for client work for M. Quails	\$ 18.37
Trainor, Ed	5/3/2018	Dinner during travel for client work for E. Trainor, M. Hoesley	\$ 70.00
Hoesley, Martin	5/4/2018	Breakfast during travel for client work for M. Hoesley	\$ 3.00
Shupe, Bryan	5/4/2018	Lunch during travel for client work for B. Shupe	\$ 29.62
Doyle, John	5/7/2018	Breakfast during travel for client work for J. Doyle	\$ 15.00
Doyle, John	5/7/2018	Dinner during travel for client work for J. Doyle	\$ 26.41
Doyle, John	5/7/2018	Lunch during travel for client work for J. Doyle	\$ 8.77
Hoesley, Martin	5/7/2018	Dinner during travel for client work for M. Hoesley	\$ 14.97
Pizzo, Chris	5/7/2018	Dinner during travel for client work for C. Pizzo	\$ 17.12
Quails, Mike	5/7/2018	Breakfast during travel for client work for M. Quails	\$ 7.42
Quails, Mike	5/7/2018	Lunch during travel for client work for M. Quails	\$ 22.30
Shupe, Bryan	5/7/2018	Dinner during travel for client work for B. Shupe, C. Pizzo	\$ 70.00
Shupe, Bryan	5/7/2018	'Lunch during travel for client work for B. Shupe	\$ 7.89
Doyle, John	5/8/2018	Lunch during travel for client work for J. Doyle	\$ 9.14
Pizzo, Chris	5/8/2018	Dinner during travel for client work for C. Pizzo, B. Shupe	\$ 42.64
Shupe, Bryan	5/8/2018	Breakfast during travel for client work for B. Shupe	\$ 15.00
Shupe, Bryan	5/8/2018	Lunch during travel for client work for B. Shupe	\$ 19.96
Pizzo, Chris	5/9/2018	Dinner during travel for client work for C. Pizzo, B. Shupe, J. Doyle	\$ 60.74
Pizzo, Chris	5/9/2018	Lunch during travel for client work for C. Pizzo, B. Shupe, J. Doyle, J. Vazquez	\$ 52.35
Quails, Mike	5/9/2018	Lunch during travel for client work for M. Quails	\$ 8.92
Doyle, John	5/10/2018	Lunch during travel for client work for J. Doyle	\$ 11.58
Pizzo, Chris	5/10/2018	Dinner during travel for client work for C. Pizzo	\$ 16.31
Pizzo, Chris	5/10/2018	Lunch during travel for client work for C. Pizzo	\$ 15.59
Quails, Mike	5/10/2018	Dinner during travel for client work for M. Quails	\$ 15.43
Shupe, Bryan	5/10/2018	Lunch during travel for client work for B. Shupe	\$ 12.29

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Professional	Date	Description	Amount
Shupe, Bryan	5/10/2018	Dinner during travel for client work for B. Shupe	\$ 35.00
Shupe, Bryan	5/11/2018	Lunch during travel for client work for B. Shupe	\$ 20.00
Quails, Mike	5/13/2018	Lunch during travel for client work for M. Quails, J. Goodwin, L. Pearson, V. Valencia	\$ 77.33
Doyle, John	5/14/2018	Lunch during travel for client work for J. Doyle	\$ 9.81
Hoesley, Martin	5/14/2018	Breakfast during travel for client work for M. Hoesley	\$ 12.00
Hurley, Timothy	5/14/2018	Breakfast during travel for client work for T. Hurley	\$ 15.00
Pizzo, Chris	5/14/2018	Dinner during travel for client work for C. Pizzo	\$ 22.03
Pizzo, Chris	5/14/2018	Lunch during travel for client work for C. Pizzo	\$ 16.99
Shupe, Bryan	5/14/2018	Breakfast during travel for client work for B. Shupe	\$ 8.67
Shupe, Bryan	5/14/2018	Dinner during travel for client work for B. Shupe	\$ 20.60
Shupe, Bryan	5/14/2018	Lunch during travel for client work for B. Shupe	\$ 7.53
Doyle, John	5/15/2018	Lunch during travel for client work for J. Doyle, C. Pizzo, J. Gabb	\$ 40.25
Hoesley, Martin	5/15/2018	Lunch during travel for client work for M. Hoesley, M. Quails, T. Hurley	\$ 54.83
Hurley, Timothy	5/15/2018	Breakfast tip during travel for client work for T. Hurley	\$ 3.00
Hurley, Timothy	5/15/2018	Dinner during travel for client work for T. Hurley, M. Hoesley, M. Quails	\$ 86.36
Shupe, Bryan	5/15/2018	Lunch during travel for client work for B. Shupe, V. Valencia	\$ 14.15
Doyle, John	5/16/2018	Breakfast during travel for client work for J. Doyle	\$ 14.61
Doyle, John	5/16/2018	Lunch during travel for client work for J. Doyle, C. Pizzo, J. Gabb, Valencia	\$ 80.00
Hurley, Timothy	5/16/2018	Breakfast tip during travel for client work for T. Hurley	\$ 3.00
Doyle, John	5/17/2018	Lunch during travel for client work for J. Doyle	\$ 10.21
Hoesley, Martin	5/17/2018	Lunch during travel for client work for M. Hoesley, M. Quails, T. Hurley	\$ 60.00
Hurley, Timothy	5/17/2018	Breakfast tip during travel for client work for T. Hurley	\$ 3.00
Pizzo, Chris	5/17/2018	Lunch during travel for client work for C. Pizzo, B. Shupe	\$ 34.29
Quails, Mike	5/17/2018	Dinner during travel for client work for M. Quails	\$ 13.36
Doyle, John	5/18/2018	Dinner during travel for client work for J. Doyle	\$ 23.91
Pizzo, Chris	5/18/2018	Lunch during travel for client work for C. Pizzo	\$ 20.00
Doyle, John	5/21/2018	Breakfast during travel for client work for J. Doyle	\$ 15.00
Doyle, John	5/21/2018	Lunch during travel for client work for J. Doyle	\$ 20.00
Gabb, James	5/21/2018	Dinner during travel for client work for J. Gabb, B. Shupe	\$ 40.42
Hoesley, Martin	5/21/2018	Breakfast during travel for client work for M. Hoesley	\$ 9.00
Hurley, Timothy	5/21/2018	Lunch during travel for client work for T. Hurley	\$ 6.52
Hurley, Timothy	5/21/2018	Breakfast during travel for client work for T. Hurley	\$ 13.54
Hurley, Timothy	5/21/2018	Dinner during travel for client work for T. Hurley	\$ 35.00
Pizzo, Chris	5/21/2018	Breakfast during travel for client work for C. Pizzo	\$ 6.42
Pizzo, Chris	5/21/2018	Dinner during travel for client work for C. Pizzo	\$ 46.03
Quails, Mike	5/21/2018	Breakfast during travel for client work for M. Quails	\$ 11.83
Shupe, Bryan	5/21/2018	Lunch during travel for client work for B. Shupe	\$ 6.68

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**Expense Detail by Category, Date & Professional**

Professional	Date	Description	Amount
Doyle, John	5/22/2018	Lunch during travel for client work for J. Doyle	\$ 10.51
Hoesley, Martin	5/22/2018	Lunch during travel for client work for M. Hoesley, M. Quails, J. Goodwin	\$ 60.00
Pizzo, Chris	5/22/2018	Dinner during travel for client work for C. Pizzo, B. Shupe	\$ 42.65
Doyle, John	5/23/2018	Lunch during travel for client work for J. Doyle	\$ 17.78
Hoesley, Martin	5/23/2018	Lunch during travel for client work for M. Hoesley, E. Trainor	\$ 40.00
Hurley, Timothy	5/23/2018	Breakfast during travel for client work for T. Hurley	\$ 13.32
Pizzo, Chris	5/23/2018	Dinner during travel for client work for C. Pizzo, B. Shupe, J. Gabb, J. Doyle, V. Valencia	\$ 175.00
Quails, Mike	5/23/2018	Lunch during travel for client work for M. Quails, J. Goodwin	\$ 40.00
Quails, Mike	5/23/2018	Dinner during travel for client work for M. Quails, E. Trainor, J. Goodwin, M. Hoesley	\$ 77.44
Gabb, James	5/24/2018	Dinner during travel for client work for J. Gabb, B. Shupe	\$ 56.22
Hoesley, Martin	5/24/2018	Lunch during travel for client work for M. Hoesley	\$ 11.92
Hurley, Timothy	5/24/2018	Dinner during travel for client work for T. Hurley	\$ 35.00
Pizzo, Chris	5/24/2018	Lunch during travel for C. Pizzo	\$ 20.00
Pizzo, Chris	5/24/2018	Breakfast during travel for client work for C. Pizzo	\$ 9.00
Quails, Mike	5/24/2018	Dinner during travel for client work for M. Quails	\$ 30.39
Trainor, Ed	5/24/2018	Lunch during travel for client work for E. Trainor	\$ 12.81
Trainor, Ed	5/25/2018	Dinner during travel for client work for E. Trainor	\$ 25.32
Quails, Mike	5/26/2018	Lunch during travel for client work for M. Quails, P. Gil Diaz	\$ 24.48
Badr, Yasmin	5/29/2018	Breakfast during travel for client work for Y. Badr	\$ 8.54
Badr, Yasmin	5/29/2018	Lunch during travel for client work for Y. Badr	\$ 9.10
Badr, Yasmin	5/29/2018	Dinner during travel for client work for Y. Badr, J. Goodwin, M. Faustinelli, M. Quails	\$ 95.72
Faustinelli Lorenzo, Mariana	5/29/2018	Breakfast during travel for client work for M. Faustinelli	\$ 7.64
Badr, Yasmin	5/30/2018	Lunch during travel for client work for Y. Badr, J. Goodwin, M. Faustinelli, M. Quails	\$ 80.00
Gabb, James	5/30/2018	Dinner during travel for client work for J. Gabb, B. Shupe	\$ 63.11
Badr, Yasmin	5/31/2018	Lunch during travel for client work for Y. Badr, J. Goodwin, M. Faustinelli, M. Quails	\$ 24.20
<b>Meals Total</b>			<b>\$ 11,312.92</b>

**MILEAGE**

Professional	Date	Description	Amount
Pizzo, Chris	5/13/2018	Round trip mileage from home in Belleair, Florida to Orlando airport for flight to San Juan, PR	\$ 118.82
<b>Mileage Total</b>			<b>\$ 118.82</b>

**PARKING**



**Deloitte Financial Advisory Services LLP**  
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*Expense Detail by Category, Date & Professional*

Professional	Date	Description	Amount
Professional	Date	Description	Amount
Pizzo, Chris	2/1/2018	Parking at Tampa, FL airport for 4 days	\$ 72.00
Gil Diaz, Pablo	2/5/2018	Parking at client site in San Juan, PR	\$ 9.40
Gabb, James	2/8/2018	Parking at Chicago airport for 11 days while on client travel.	\$ 440.00
Pizzo, Chris	2/8/2018	Parking at Tampa, FL airport for 4 days	\$ 72.00
Valencia, Veronica	2/13/2018	Parking at client work site in San Juan	\$ 14.51
Valencia, Veronica	2/14/2018	Parking at client work site in San Juan	\$ 11.71
Vazquez-Rivera, Jose	2/14/2018	Parking at client work site in San Juan	\$ 3.12
Pizzo, Chris	2/15/2018	Parking at Tampa, FL airport for 4 days	\$ 72.00
Valencia, Veronica	2/15/2018	Parking at client work site in San Juan	\$ 13.94
Valencia, Veronica	2/16/2018	Parking at client work site in San Juan	\$ 10.60
Valencia, Veronica	2/19/2018	Parking at client work site in San Juan	\$ 7.25
Valencia, Veronica	2/20/2018	Parking at client work site in San Juan	\$ 11.71
Vazquez-Rivera, Jose	2/20/2018	Parking at client work site in San Juan	\$ 6.47
Valencia, Veronica	2/21/2018	Parking at client work site in San Juan	\$ 7.25
Valencia, Veronica	2/26/2018	Parking at client work site in San Juan	\$ 6.14
Valencia, Veronica	2/27/2018	Parking at client work site in San Juan	\$ 13.39
Gil Diaz, Pablo	2/28/2018	Parking at client site in San Juan, PR	\$ 5.02
Valencia, Veronica	2/28/2018	Parking at client work site in San Juan	\$ 6.14
Gil Diaz, Pablo	3/1/2018	Parking at client site in San Juan, PR	\$ 6.14
Torres-Rodriguez, Jose	3/1/2018	Parking at client site in San Juan, PR	\$ 7.25
Valencia, Veronica	3/1/2018	Parking at client work site in San Juan	\$ 11.16
Gil Diaz, Pablo	3/2/2018	Parking at client site in San Juan, PR	\$ 13.94
Vazquez-Rivera, Jose	3/6/2018	Parking at client work site in San Juan	\$ 3.12
Gil Diaz, Pablo	3/7/2018	Parking at client site in San Juan, PR	\$ 6.14
Torres-Rodriguez, Jose	3/7/2018	Parking at client site in San Juan, PR	\$ 5.02
Gabb, James	3/8/2018	Parking at Chicago airport for 4 days while on client travel	\$ 160.00
Valencia, Veronica	3/8/2018	Parking at client work site in San Juan	\$ 12.28
Vazquez-Rivera, Jose	3/8/2018	Parking at client work site in San Juan	\$ 4.24
Valencia, Veronica	3/12/2018	Parking at client work site in San Juan	\$ 8.50
Vazquez-Rivera, Jose	3/14/2018	Parking at client work site in San Juan	\$ 2.01
Vazquez-Rivera, Jose	3/15/2018	Parking at client work site in San Juan	\$ 5.35
Vazquez-Rivera, Jose	3/21/2018	Parking at client work site in San Juan	\$ 6.00
Valencia, Veronica	4/3/2018	Parking at client work site in San Juan	\$ 11.71
Valencia, Veronica	4/4/2018	Parking at client work site in San Juan	\$ 10.50
Vazquez-Rivera, Jose	4/4/2018	Parking at client work site in San Juan	\$ 6.24
Quails, Mike	4/5/2018	Parking at MCO airport for 5 days while traveling to San Juan for client work	\$ 68.00
Valencia, Veronica	4/5/2018	Parking at client work site in San Juan	\$ 11.16
Gil Diaz, Pablo	4/6/2018	Parking at client site in San Juan, PR	\$ 11.91
Valencia, Veronica	4/7/2018	Parking at client work site in San Juan	\$ 9.48
Valencia, Veronica	4/9/2018	Parking at client work site in San Juan	\$ 12.28
Valencia, Veronica	4/10/2018	Parking at client work site in San Juan	\$ 13.39

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Professional	Date	Description	Amount
Vazquez-Rivera, Jose	4/10/2018	Parking at client work site in San Juan	\$ 4.24
Valencia, Veronica	4/11/2018	Parking at client work site in San Juan	\$ 10.60
Grams, Todd	4/12/2018	Parking at DCA airport for 4 days while traveling to San Juan for client work	\$ 100.00
Quails, Mike	4/12/2018	Parking at MCO airport for 5 days while traveling to San Juan for client work	\$ 68.00
Valencia, Veronica	4/12/2018	Parking at client work site in San Juan	\$ 12.83
Gil Diaz, Pablo	4/13/2018	Parking at client site in San Juan, PR	\$ 13.94
Pizzo, Chris	4/13/2018	Parking at Tampa, FL airport for 4 days	\$ 72.00
Torres-Rodriguez, Jose	4/13/2018	Parking at client site in San Juan, PR	\$ 10.60
Valencia, Veronica	4/13/2018	Parking at client work site in San Juan	\$ 6.14
Gabb, James	4/15/2018	Parking at Chicago airport for 5 days while on client travel.	\$ 200.00
Gil Diaz, Pablo	4/17/2018	Parking at client site in San Juan, PR	\$ 13.94
Torres-Rodriguez, Jose	4/17/2018	Parking at client site in San Juan, PR	\$ 7.25
Vazquez-Rivera, Jose	4/17/2018	Parking at client work site in San Juan	\$ 4.24
Valencia, Veronica	4/18/2018	Parking at client work site in San Juan	\$ 3.91
Valencia, Veronica	4/18/2018	Parking at client work site in San Juan	\$ 7.25
Pizzo, Chris	4/19/2018	Parking at Tampa, FL airport for 4 days	\$ 72.00
Quails, Mike	4/19/2018	Parking at MCO airport for 5 days while traveling to San Juan for client work	\$ 68.00
Valencia, Veronica	4/19/2018	Parking at client work site in San Juan	\$ 10.38
Goodwin, Jeff	4/20/2018	Parking at DEN airport for 4 days while traveling to San Juan for client work	\$ 100.00
Hoesley, Martin	4/20/2018	Parking at Chicago airport for 4 days while traveling for client work	\$ 140.00
Valencia, Veronica	4/20/2018	Parking at client work site in San Juan	\$ 11.82
Valencia, Veronica	4/23/2018	Parking at client work site in San Juan	\$ 11.82
Valencia, Veronica	4/24/2018	Parking at client work site in San Juan	\$ 9.59
Hoesley, Martin	4/25/2018	Parking at Chicago airport for 3 days while traveling for client work	\$ 120.00
Valencia, Veronica	4/25/2018	Parking at client work site in San Juan	\$ 14.05
Gil Diaz, Pablo	4/26/2018	Parking at client site in San Juan, PR	\$ 13.94
Quails, Mike	4/26/2018	Parking at MCO airport for 5 days while traveling to San Juan for client work	\$ 68.00
Torres-Rodriguez, Jose	4/26/2018	Parking at client site in San Juan, PR	\$ 9.50
Valencia, Veronica	4/26/2018	Parking at client work site in San Juan	\$ 6.47
Gil Diaz, Pablo	4/27/2018	Parking at client site in San Juan, PR	\$ 12.83
Goodwin, Jeff	4/27/2018	Parking at DEN airport for 4 days while traveling to San Juan for client work	\$ 100.00
Pizzo, Chris	4/27/2018	Parking at Tampa, FL airport for 4 nights	\$ 82.00
Torres-Rodriguez, Jose	4/27/2018	Parking at client site in San Juan, PR	\$ 9.50
Valencia, Veronica	4/27/2018	Parking at client work site in San Juan	\$ 6.47
Vazquez-Rivera, Jose	5/2/2018	Parking at client work site in San Juan	\$ 5.35



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***Expense Detail by Category, Date & Professional***

Professional	Date	Description	Amount
Pizzo, Chris	5/3/2018	Parking at Tampa, FL airport for 4 days	\$ 72.00
Quails, Mike	5/3/2018	Parking at MCO airport for 5 days while traveling to San Juan for client work	\$ 68.00
Vazquez-Rivera, Jose	5/3/2018	Parking at client work site in San Juan	\$ 9.81
Gabb, James	5/4/2018	Parking at Chicago airport for 5 days while on client travel	\$ 171.00
Goodwin, Jeff	5/4/2018	Parking at DEN airport for 4 days while traveling to San Juan for client work	\$ 100.00
Hoesley, Martin	5/4/2018	Parking at Chicago airport for 5 days while traveling for client work	\$ 200.00
Trainor, Ed	5/4/2018	Parking at PHL airport for 5 days while traveling for client work	\$ 120.00
Valencia, Veronica	5/7/2018	Parking at client work site in San Juan	\$ 13.39
Vazquez-Rivera, Jose	5/7/2018	Parking at client work site in San Juan	\$ 13.16
Hoesley, Martin	5/9/2018	Parking at Chicago airport for 3 days while traveling for client work	\$ 120.00
Valencia, Veronica	5/9/2018	Parking at client work site in San Juan	\$ 5.35
Vazquez-Rivera, Jose	5/9/2018	Parking at client work site in San Juan	\$ 6.47
Pizzo, Chris	5/10/2018	Parking at Tampa, FL airport for 4 days	\$ 62.00
Quails, Mike	5/10/2018	Parking at MCO airport for 5 days while traveling to San Juan for client work	\$ 68.00
Valencia, Veronica	5/10/2018	Parking at client work site in San Juan	\$ 5.35
Valencia, Veronica	5/11/2018	Parking at client work site in San Juan	\$ 5.35
Valencia, Veronica	5/14/2018	Parking at client work site in San Juan	\$ 4.24
Valencia, Veronica	5/15/2018	Parking at client work site in San Juan	\$ 5.35
Quails, Mike	5/17/2018	Parking at MCO airport for 5 days while traveling to San Juan for client work	\$ 68.00
Vazquez-Rivera, Jose	5/17/2018	Parking at client work site in San Juan	\$ 8.26
Gabb, James	5/18/2018	Parking at Chicago airport for 11 days while on client travel	\$ 411.00
Hoesley, Martin	5/18/2018	Parking at Chicago airport for 5 days while traveling for client work	\$ 200.00
Pizzo, Chris	5/18/2018	Parking at Tampa, FL airport for 4 nights	\$ 90.00
Valencia, Veronica	5/21/2018	Parking at client work site in San Juan	\$ 5.35
Valencia, Veronica	5/22/2018	Parking at client work site in San Juan	\$ 6.47
Vazquez-Rivera, Jose	5/22/2018	Parking at client work site in San Juan	\$ 7.36
Valencia, Veronica	5/23/2018	Parking at client work site in San Juan	\$ 3.12
Pizzo, Chris	5/24/2018	Parking at Tampa, FL airport for 4 days	\$ 72.00
Quails, Mike	5/24/2018	Parking at MCO airport for 5 days while traveling to San Juan for client work	\$ 68.00
Valencia, Veronica	5/24/2018	Parking at client work site in San Juan	\$ 4.24
Valencia, Veronica	5/24/2018	Parking at client work site in San Juan	\$ 5.00
Gabb, James	5/25/2018	Parking at Chicago airport for 5 days while on client travel	\$ 200.00
Hoesley, Martin	5/25/2018	Parking at Chicago airport for 5 days while traveling for client work	\$ 200.00

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Professional	Date	Description	Amount
Trainor, Ed	5/25/2018	Parking at PHL airport while traveling for client work	\$ 48.00
Valencia, Veronica	5/25/2018	Parking at client work site in San Juan	\$ 6.47
Vazquez-Rivera, Jose	5/25/2018	Parking at client work site in San Juan	\$ 9.81
<b>Parking Total</b>			<b>\$ 5,057.68</b>

**Telephone / Conference Calls**

Professional	Date	Description	Amount
Vazquez-Rivera, Jose	2/5/2018	Conference call to discuss client issues	\$ 3.99
Vazquez-Rivera, Jose	2/9/2018	Conference call to discuss client issues	\$ 1.33
Vazquez-Rivera, Jose	2/12/2018	Conference call to discuss client issues	\$ 2.36
Vazquez-Rivera, Jose	2/13/2018	Conference call to discuss client issues	\$ 2.24
<b>Telephone / Conference Calls Total</b>			<b>\$ 9.92</b>

**TRANSPORTATION**

Professional	Date	Description	Amount
Pereira, Ravin	2/1/2018	Taxi from office to airport in San Juan	\$ 18.61
Pizzo, Chris	2/1/2018	Taxi from hotel to office in San Juan	\$ 14.26
Shupe, Bryan	2/1/2018	Taxi from Office to Hotel for travel in San Juan	\$ 5.88
Shupe, Bryan	2/1/2018	Taxi from Office to Hotel for travel in San Juan	\$ 3.98
Shupe, Bryan	2/1/2018	Taxi from Hotel to office for travel in San Juan	\$ 8.77
Doyle, John	2/2/2018	Car service 2/2 from Boston airport to home	\$ 110.12
Pereira, Ravin	2/2/2018	Taxi from airport to office in San Juan	\$ 25.00
Pereira, Ravin	2/2/2018	Taxi from airport to home for travel to San Juan	\$ 56.12
Shupe, Bryan	2/2/2018	Taxi from Office to SJU Airport for travel in San Juan	\$ 9.28
Shupe, Bryan	2/3/2018	Taxi from DFW Airport to Home for travel from San Juan	\$ 27.55
Doyle, John	2/5/2018	Car service from home to airport during travel to client site	\$ 110.12
Pizzo, Chris	2/5/2018	Taxi from airport to office in San Juan	\$ 20.00
Shupe, Bryan	2/5/2018	Taxi from home to airport for travel from client site	\$ 65.92
Shupe, Bryan	2/5/2018	Taxi from airport to office in San Juan	\$ 25.00
Pizzo, Chris	2/6/2018	Taxi from office to hotel in San Juan	\$ 8.98
Pizzo, Chris	2/6/2018	Taxi from hotel to office in San Juan	\$ 9.55
Shupe, Bryan	2/6/2018	Taxi from Office to Hotel for travel in San Juan	\$ 7.21
Shupe, Bryan	2/6/2018	Taxi from airport to home for travel from client site	\$ 37.45
Doyle, John	2/7/2018	Taxi from hotel to office in San Juan	\$ 18.00
Pizzo, Chris	2/7/2018	Taxi from office to hotel in San Juan	\$ 6.07
Pizzo, Chris	2/7/2018	Taxi from hotel to office in San Juan	\$ 7.76
Doyle, John	2/8/2018	Taxi from hotel to office in San Juan	\$ 20.00
Pizzo, Chris	2/8/2018	Taxi from office to hotel in San Juan	\$ 5.97
Pizzo, Chris	2/8/2018	Taxi from hotel to office in San Juan	\$ 12.52
Pizzo, Chris	2/8/2018	Taxi from office to airport in San Juan	\$ 25.81
Shupe, Bryan	2/8/2018	Taxi from Office to Hotel for travel in San Juan	\$ 8.22

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Professional	Date	Description	Amount
Shupe, Bryan	2/8/2018	Taxi from Hotel to office for travel in San Juan	\$ 7.41
Doyle, John	2/9/2018	Car service from airport to home during travel from client site	\$ 110.12
Shupe, Bryan	2/9/2018	Taxi from DFW Airport to Home for travel from San Juan	\$ 33.81
Shupe, Bryan	2/9/2018	Taxi from Office to SJU Airport for travel in San Juan	\$ 7.83
Doyle, John	2/12/2018	Taxi from airport to hotel during travel from client site	\$ 23.00
Doyle, John	2/12/2018	Taxi from hotel to office in San Juan	\$ 8.16
Doyle, John	2/12/2018	Car service from home to airport during travel to client site	\$ 110.12
Gabb, James	2/12/2018	Car service from home to ORD airport for travel to San Juan	\$ 135.00
Pizzo, Chris	2/12/2018	Taxi from airport to office in San Juan	\$ 22.86
Doyle, John	2/13/2018	Taxi from office to hotel in San Juan	\$ 12.08
Pereira, Ravin	2/13/2018	Taxi from home to airport for travel to San Juan	\$ 68.03
Pereira, Ravin	2/13/2018	Taxi from airport to office in San Juan	\$ 20.00
Pizzo, Chris	2/13/2018	Taxi from hotel to office in San Juan	\$ 14.65
Doyle, John	2/14/2018	Taxi from hotel to office in San Juan	\$ 20.00
Doyle, John	2/14/2018	Taxi from office to client site in San Juan	\$ 7.50
Pereira, Ravin	2/14/2018	Taxi from office to hotel in San Juan	\$ 10.48
Pizzo, Chris	2/14/2018	Taxi from office to hotel in San Juan	\$ 5.11
Pizzo, Chris	2/14/2018	Taxi from hotel to office in San Juan	\$ 12.89
Doyle, John	2/15/2018	Taxi from office to airport in San Juan	\$ 8.70
Pereira, Ravin	2/15/2018	Taxi from client site to office in San Juan	\$ 7.48
Pereira, Ravin	2/15/2018	Taxi from office to hotel in San Juan	\$ 13.67
Pereira, Ravin	2/15/2018	Taxi from hotel to office in San Juan	\$ 13.29
Pizzo, Chris	2/15/2018	Taxi from office to airport in San Juan	\$ 11.01
Pizzo, Chris	2/15/2018	Taxi from hotel to office in San Juan	\$ 5.30
Doyle, John	2/16/2018	Car service from airport to home during travel from client site	\$ 110.12
Pereira, Ravin	2/16/2018	Taxi from office to airport in San Juan	\$ 9.16
Pereira, Ravin	2/17/2018	Taxi from EWR airport to home after travel from client site	\$ 56.43
Doyle, John	2/19/2018	Taxi from airport to hotel in San Juan, PR	\$ 23.00
Doyle, John	2/19/2018	Taxi from hotel to office in San Juan	\$ 7.30
Doyle, John	2/19/2018	Car service from home to airport during travel to client site	\$ 101.62
Shupe, Bryan	2/19/2018	Taxi from Home to DFW airport for travel to San Juan	\$ 67.38
Shupe, Bryan	2/19/2018	Taxi from airport to office in San Juan	\$ 25.00
Doyle, John	2/20/2018	Taxi from hotel to office in San Juan	\$ 13.94
Pereira, Ravin	2/20/2018	Taxi from home to EWR airport after travel from client site	\$ 61.13
Pereira, Ravin	2/20/2018	Taxi from office to hotel in San Juan	\$ 12.63
Shupe, Bryan	2/20/2018	Taxi from Hotel to office for travel in San Juan	\$ 6.28
Pereira, Ravin	2/21/2018	Taxi from hotel to office in San Juan	\$ 11.07
Shupe, Bryan	2/21/2018	Taxi from Hotel to office for travel in San Juan	\$ 6.19
Shupe, Bryan	2/21/2018	Taxi from Hotel to office for travel in San Juan	\$ 7.14
Doyle, John	2/22/2018	Taxi from hotel to office in San Juan	\$ 20.00
Doyle, John	2/22/2018	Taxi from office to airport in San Juan	\$ 8.83

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Professional	Date	Description	Amount
Gabb, James	2/22/2018	Taxi from hotel to office in San Juan	\$ 12.69
Pereira, Ravin	2/22/2018	Taxi from office to airport in San Juan	\$ 13.44
Pereira, Ravin	2/22/2018	Taxi from home to PHL airport after travel from client site	\$ 106.11
Shupe, Bryan	2/22/2018	Taxi from Office to Hotel for travel in San Juan	\$ 6.37
Shupe, Bryan	2/22/2018	Taxi from Hotel to office for travel in San Juan	\$ 4.79
Doyle, John	2/23/2018	Car service from airport to home during travel from client site	\$ 110.12
Gabb, James	2/23/2018	Taxi from hotel to office in San Juan	\$ 10.28
Gabb, James	2/23/2018	Taxi from office to airport in San Juan	\$ 11.40
Shupe, Bryan	2/23/2018	Taxi from Hotel to office for travel in San Juan	\$ 5.72
Shupe, Bryan	2/23/2018	Taxi from Office to SJU Airport for travel in San Juan	\$ 9.16
Shupe, Bryan	2/24/2018	Taxi from DFW Airport to Home for travel from San Juan	\$ 29.47
Pereira, Ravin	2/25/2018	Taxi from airport to office in San Juan	\$ 25.00
Shupe, Bryan	2/26/2018	Taxi from Home to DFW airport for travel to San Juan	\$ 67.20
Gabb, James	2/27/2018	Taxi from office to hotel in San Juan	\$ 8.66
Gabb, James	2/27/2018	Taxi from hotel to office in San Juan	\$ 7.25
Shupe, Bryan	2/27/2018	Taxi from Office to Hotel for travel in San Juan	\$ 5.84
Shupe, Bryan	2/27/2018	Taxi from Hotel to office for travel in San Juan	\$ 18.62
Gabb, James	2/28/2018	Taxi from restaurant to hotel in San Juan	\$ 6.71
Gabb, James	2/28/2018	Taxi from hotel to office in San Juan	\$ 26.29
Gabb, James	2/28/2018	Taxi from office to hotel in San Juan	\$ 12.59
Shupe, Bryan	2/28/2018	Taxi from Hotel to office for travel in San Juan	\$ 11.81
Gabb, James	3/1/2018	Taxi from hotel to office in San Juan	\$ 8.19
Shupe, Bryan	3/1/2018	Taxi from Hotel to office for travel in San Juan	\$ 4.10
Shupe, Bryan	3/1/2018	Taxi from Hotel to office for travel in San Juan	\$ 9.58
Gabb, James	3/2/2018	Taxi from office to airport in San Juan	\$ 6.83
Gabb, James	3/2/2018	Taxi from hotel to office in San Juan	\$ 8.01
Gabb, James	3/2/2018	Taxi from office to airport in San Juan	\$ 9.02
Gabb, James	3/2/2018	Car service from home to ORD airport for travel to San Juan	\$ 136.00
Shupe, Bryan	3/2/2018	Taxi from Office to Hotel for travel in San Juan	\$ 6.18
Shupe, Bryan	3/2/2018	Taxi from Hotel to office for travel in San Juan	\$ 5.93
Shupe, Bryan	3/2/2018	Taxi from hotel to SJU Airport for travel in San Juan	\$ 8.83
Shupe, Bryan	3/2/2018	Taxi from airport to home for travel from client site	\$ 33.14
Doyle, John	3/5/2018	Car service from home to airport during travel to client site	\$ 101.62
Doyle, John	3/5/2018	Taxi from hotel to office in San Juan	\$ 11.25
Doyle, John	3/5/2018	Taxi from airport to hotel in San Juan	\$ 24.00
Shupe, Bryan	3/5/2018	Taxi from airport to home for travel from client site	\$ 65.65
Gabb, James	3/6/2018	Taxi from office to hotel in San Juan	\$ 9.71
Gabb, James	3/6/2018	Taxi from hotel to office in San Juan	\$ 22.39
Shupe, Bryan	3/6/2018	Taxi from Hotel to office for travel in San Juan	\$ 9.40
Gabb, James	3/7/2018	Taxi from restaurant to hotel in San Juan	\$ 4.76
Gabb, James	3/7/2018	Taxi from hotel to office in San Juan	\$ 9.93
Shupe, Bryan	3/7/2018	Taxi from Office to Hotel for travel in San Juan	\$ 4.17

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Professional	Date	Description	Amount
Shupe, Bryan	3/7/2018	Taxi from Hotel to office for travel in San Juan	\$ 9.30
Doyle, John	3/8/2018	Taxi from hotel to office in San Juan	\$ 23.00
Gabb, James	3/8/2018	Taxi from hotel to office in San Juan	\$ 17.05
Shupe, Bryan	3/8/2018	Taxi from Hotel to office for travel in San Juan	\$ 6.66
Shupe, Bryan	3/8/2018	Taxi from Office to SJU Airport for travel in San Juan	\$ 8.32
Doyle, John	3/9/2018	Car service from airport to home during travel from client site	\$ 113.62
Shupe, Bryan	3/9/2018	Taxi from airport to home for travel from client site	\$ 37.69
Doyle, John	3/26/2018	Taxi from airport to hotel in San Juan	\$ 19.00
Doyle, John	3/26/2018	Taxi from hotel to office in San Juan	\$ 4.79
Gabb, James	3/26/2018	Taxi from hotel to office in San Juan	\$ 10.68
Doyle, John	3/27/2018	Car service from home to airport during travel to client site	\$ 101.62
Doyle, John	3/27/2018	Taxi from hotel to office in San Juan	\$ 5.74
Gabb, James	3/27/2018	Taxi from hotel to office in San Juan	\$ 13.07
Gabb, James	3/27/2018	Taxi from office to restaurant in San Juan	\$ 8.80
Doyle, John	3/28/2018	Taxi from hotel to office in San Juan	\$ 7.54
Faustinelli Lorenzo, Mariana	3/28/2018	Taxi from Deloitte office to DC train station for CFO support planning meeting	\$ 10.48
Gabb, James	3/28/2018	Taxi from restaurant to hotel in San Juan	\$ 5.59
Gabb, James	3/28/2018	Taxi from hotel to office in San Juan	\$ 8.14
Gabb, James	3/28/2018	Taxi from office to restaurant in San Juan	\$ 9.35
Goodwin, Jeff	3/28/2018	Taxi from IAD airport to Deloitte office for CFO support planning meeting	\$ 78.09
Goodwin, Jeff	3/28/2018	Taxi from hotel to IAD airport for CFO support planning meeting	\$ 49.13
Doyle, John	3/29/2018	Taxi from hotel to office in San Juan	\$ 15.00
Faustinelli Lorenzo, Mariana	3/29/2018	Taxi from DC train station to Deloitte office for CFO support planning meeting	\$ 34.50
Gabb, James	3/29/2018	Taxi from restaurant to hotel in San Juan	\$ 5.98
Gabb, James	3/29/2018	Taxi from hotel to airport in San Juan	\$ 18.38
Goodwin, Jeff	3/29/2018	Taxi from Tampa, FL airport to residence after travel for CFO support planning meeting	\$ 35.76
Doyle, John	3/30/2018	Car service from airport to home during travel from client site	\$ 110.12
Puiia, Jim	4/1/2018	Taxi from home to airport for travel at client site	\$ 17.14
Puiia, Jim	4/1/2018	Taxi from SJU airport to hotel during travel at client site	\$ 27.60
Doyle, John	4/2/2018	Car service from home to airport during travel to client site	\$ 101.62
Hurley, Timothy	4/2/2018	Car service from residence to Boston, MA airport for travel to San Juan, PR for client work	\$ 91.00
Pearson, Libby	4/2/2018	Taxi from home to airport for travel from client site	\$ 51.10
Puiia, Jim	4/2/2018	Taxi from airport to home for travel at client site	\$ 18.76
Puiia, Jim	4/2/2018	Taxi from San Juan office to airport for travel during client site	\$ 12.11

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Professional	Date	Description	Amount
Shupe, Bryan	4/2/2018	Taxi from airport to office in San Juan	\$ 25.00
Shupe, Bryan	4/2/2018	Taxi from office to hotel in San Juan	\$ 7.77
Shupe, Bryan	4/2/2018	Taxi from home to airport for travel to San Juan	\$ 65.16
Gabb, James	4/3/2018	Taxi from hotel to office in San Juan	\$ 14.84
Gabb, James	4/3/2018	Taxi from hotel to office in San Juan	\$ 8.86
Shupe, Bryan	4/3/2018	Taxi from hotel to office in San Juan	\$ 11.58
Gabb, James	4/4/2018	Taxi from hotel to office in San Juan	\$ 9.06
Goodwin, Jeff	4/4/2018	Taxi from San Juan, PR airport to hotel for travel to San Juan, PR for client work	\$ 25.00
Goodwin, Jeff	4/4/2018	Taxi from client site to Deloitte office	\$ 10.54
Hurley, Timothy	4/4/2018	Taxi from hotel to Deloitte San Juan office for meetings	\$ 20.00
Shupe, Bryan	4/4/2018	Taxi from office to hotel in San Juan	\$ 7.85
Shupe, Bryan	4/4/2018	Taxi from hotel to office in San Juan	\$ 7.58
Doyle, John	4/5/2018	Taxi from hotel to airport in San Juan	\$ 20.00
Doyle, John	4/5/2018	Taxi from office to airport in San Juan	\$ 6.56
Hurley, Timothy	4/5/2018	Car service to residence from Boston, MA airport for travel to San Juan, PR for client work	\$ 91.00
Pearson, Libby	4/5/2018	Taxi from hotel to SJU airport for travel from client site	\$ 9.66
Pearson, Libby	4/5/2018	Taxi from airport to home for travel from client site	\$ 31.47
Shupe, Bryan	4/5/2018	Taxi from office to airport in San Juan	\$ 9.98
Doyle, John	4/6/2018	Car service from airport to home during travel from client site	\$ 110.12
Gabb, James	4/6/2018	Taxi from office to hotel in San Juan	\$ 7.10
Gabb, James	4/6/2018	Taxi from hotel to office in San Juan	\$ 7.54
Gabb, James	4/6/2018	Taxi from office to airport in San Juan	\$ 9.30
Goodwin, Jeff	4/6/2018	Taxi from Denver, CO airport to residence after travel to San Juan, PR for client work	\$ 51.76
Quails, Mike	4/6/2018	Taxi from SJU airport to hotel for working at client site in San Juan	\$ 26.00
Gabb, James	4/7/2018	Taxi from hotel to office in San Juan	\$ 38.95
Pearson, Libby	4/7/2018	Taxi from SJU airport to hotel for travel from client site	\$ 23.00
Badr, Yasmin	4/9/2018	Taxi from home to DCA airport for travel to client site	\$ 24.95
Badr, Yasmin	4/9/2018	Taxi from hotel to client site in San Juan	\$ 15.00
Doyle, John	4/9/2018	Taxi from airport to hotel in San Juan	\$ 19.00
Doyle, John	4/9/2018	Taxi from hotel to office in San Juan	\$ 6.07
Doyle, John	4/9/2018	Car service from home to airport during travel to client site	\$ 101.62
Faustinelli Lorenzo, Mariana	4/9/2018	Taxi from residence to airport for travel to San Juan, PR for client work	\$ 20.00
Faustinelli Lorenzo, Mariana	4/9/2018	Taxi from hotel to client site	\$ 5.67
Gabb, James	4/9/2018	Car service from home to ORD airport for travel to San Juan	\$ 135.60
Hurley, Timothy	4/9/2018	Car service from residence to Boston, MA airport for travel to San Juan, PR for client work	\$ 91.00



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Professional	Date	Description	Amount
Hurley, Timothy	4/9/2018	Taxi from office to Hotel in San Juan, PR	\$ 4.75
Badr, Yasmin	4/10/2018	Taxi from hotel to client site in San Juan	\$ 15.15
Doyle, John	4/10/2018	Taxi from office to hotel in San Juan	\$ 6.60
Gabb, James	4/10/2018	Taxi from restaurant to hotel in San Juan	\$ 4.90
Gabb, James	4/10/2018	Taxi from hotel to office in San Juan	\$ 31.72
Hurley, Timothy	4/10/2018	Taxi from office to hotel for meetings in San Juan, PR	\$ 9.95
Pizzo, Chris	4/10/2018	Taxi from office to hotel in San Juan	\$ 7.20
Pizzo, Chris	4/10/2018	Taxi from hotel to office in San Juan	\$ 9.47
Gabb, James	4/11/2018	Taxi from office to restaurant in San Juan	\$ 7.28
Gabb, James	4/11/2018	Taxi from restaurant to hotel in San Juan	\$ 4.10
Gabb, James	4/11/2018	Taxi from hotel to office in San Juan	\$ 25.46
Gabb, James	4/11/2018	Taxi from office to hotel in San Juan	\$ 9.90
Hurley, Timothy	4/11/2018	Taxi from hotel to office for meetings in San Juan, PR	\$ 7.30
Hurley, Timothy	4/11/2018	Taxi from Deloitte office to AC Marriott in San Juan, PR	\$ 6.18
Pizzo, Chris	4/11/2018	Taxi from hotel to office in San Juan	\$ 14.74
Badr, Yasmin	4/12/2018	Taxi from client site to airport (SJU)	\$ 31.88
Doyle, John	4/12/2018	Taxi from office to airport in San Juan	\$ 16.96
Faustinelli Lorenzo, Mariana	4/12/2018	Taxi from San Juan, PR airport to hotel for travel to San Juan, PR for client work	\$ 20.00
Gabb, James	4/12/2018	Taxi from office to hotel in San Juan	\$ 6.77
Gabb, James	4/12/2018	Taxi from hotel to office in San Juan	\$ 9.82
Hurley, Timothy	4/12/2018	Taxi from office to Hotel in San Juan, PR	\$ 6.19
Hurley, Timothy	4/12/2018	Taxi from hotel to office for meetings in San Juan, PR	\$ 5.62
Pizzo, Chris	4/12/2018	Taxi from office to airport in San Juan	\$ 7.84
Pizzo, Chris	4/12/2018	Taxi from office to airport in San Juan	\$ 18.39
Pizzo, Chris	4/12/2018	Taxi from office to hotel in San Juan	\$ 9.12
Badr, Yasmin	4/13/2018	Taxi from DCA airport to home for travel from client site	\$ 24.55
Doyle, John	4/13/2018	Car service from airport to home during travel from client site	\$ 110.12
Faustinelli Lorenzo, Mariana	4/13/2018	Taxi from San Juan, PR airport to hotel for travel to San Juan, PR for client work	\$ 19.00
Gabb, James	4/13/2018	Taxi from hotel to office in San Juan	\$ 7.50
Gabb, James	4/13/2018	Taxi from office to airport in San Juan	\$ 13.82
Hurley, Timothy	4/13/2018	Car service from Boston, MA airport to residence after travel to San Juan, PR for client work	\$ 91.00
Gabb, James	4/14/2018	Taxi from airport to home for travel from client site	\$ 46.00
Quails, Mike	4/14/2018	Taxi from SJU airport to hotel for working at client site in San Juan	\$ 26.00
Doyle, John	4/16/2018	Taxi from hotel to office in San Juan	\$ 7.63
Doyle, John	4/16/2018	Taxi from airport to hotel in San Juan	\$ 25.00
Faustinelli Lorenzo, Mariana	4/16/2018	Taxi from SJU airport to office work at client site	\$ 25.00

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Professional	Date	Description	Amount
Faustinelli Lorenzo, Mariana	4/16/2018	Taxi from home to MIA airport for travel from client site	\$ 20.00
Pearson, Libby	4/16/2018	Taxi from home to DCA airport for travel from client site	\$ 20.09
Puiia, Jim	4/16/2018	Taxi from home to airport for travel at client site	\$ 16.83
Puiia, Jim	4/16/2018	Taxi from client site to SJU airport during travel at client site	\$ 14.45
Shupe, Bryan	4/16/2018	Taxi from airport to office in San Juan	\$ 25.00
Badr, Yasmin	4/17/2018	Taxi from home to DCA airport for travel to client site	\$ 24.11
Doyle, John	4/17/2018	Taxi from office to hotel in San Juan	\$ 7.18
Doyle, John	4/17/2018	Car service from home to airport during travel to client site	\$ 101.62
Gabb, James	4/17/2018	Taxi from office to hotel in San Juan	\$ 5.62
Gabb, James	4/17/2018	Taxi from hotel to office in San Juan	\$ 16.93
Hoesley, Martin	4/17/2018	Taxi from airport to hotel during travel for client work	\$ 33.46
Puiia, Jim	4/17/2018	Taxi from hotel to client site during travel at client site	\$ 31.42
Puiia, Jim	4/17/2018	Taxi from client site to hotel during travel at client site	\$ 16.29
Shupe, Bryan	4/17/2018	Taxi from home to airport for travel to San Juan	\$ 31.99
Badr, Yasmin	4/18/2018	Taxi from client site to San Juan office	\$ 19.30
Doyle, John	4/18/2018	Taxi from hotel to office in San Juan	\$ 14.25
Gabb, James	4/18/2018	Taxi from hotel to office in San Juan	\$ 13.54
Pizzo, Chris	4/18/2018	Taxi from hotel to office in San Juan	\$ 29.29
Puiia, Jim	4/18/2018	Taxi from hotel to client site during travel at client site	\$ 14.51
Quails, Mike	4/18/2018	Taxi from client site to Deloitte site in San Juan for meetings during power outage	\$ 5.20
Shupe, Bryan	4/18/2018	Taxi from office to hotel in San Juan	\$ 6.68
Badr, Yasmin	4/19/2018	Taxi from hotel to office in San Juan	\$ 8.32
Badr, Yasmin	4/19/2018	Taxi from San Juan office to SJU airport	\$ 11.84
Doyle, John	4/19/2018	Taxi from hotel to office in San Juan	\$ 20.00
Doyle, John	4/19/2018	Taxi from office to airport in San Juan	\$ 14.54
Faustinelli Lorenzo, Mariana	4/19/2018	Taxi from MIA airport to home for travel from client site	\$ 20.00
Gabb, James	4/19/2018	Taxi from office to restaurant in San Juan	\$ 8.92
Gabb, James	4/19/2018	Taxi from office to airport in San Juan	\$ 9.33
Goodwin, Jeff	4/19/2018	Taxi from client site in San Juan to SJU airport	\$ 18.43
Pizzo, Chris	4/19/2018	Taxi from office to airport in San Juan	\$ 9.44
Puiia, Jim	4/19/2018	Taxi from airport to home for travel at client site	\$ 21.26
Puiia, Jim	4/19/2018	Taxi from hotel to airport for travel at client site	\$ 7.82
Quails, Mike	4/19/2018	Taxi from hotel to SJU airport for working at client site in San Juan	\$ 15.44
Shupe, Bryan	4/19/2018	Taxi from airport to office in San Juan	\$ 7.88
Shupe, Bryan	4/19/2018	Taxi from office to hotel in San Juan	\$ 7.73
Zhang, Jieyu	4/19/2018	Taxi from Deloitte office to Philadelphia train station during travel for client-related meetings	\$ 9.80
Zhang, Jieyu	4/19/2018	Round trip train fare from New York, NY to Philadelphia, PA for client-related meetings	\$ 116.00



**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT B - EXPENSE DETAIL**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

*Expense Detail by Category, Date & Professional*

Professional	Date	Description	Amount
Badr, Yasmin	4/20/2018	Taxi from DCA airport to home for travel from client site	\$ 28.51
Doyle, John	4/20/2018	Car service from airport to home during travel from client site	\$ 110.12
Hoesley, Martin	4/20/2018	Taxi from office to airport during travel for client work	\$ 34.92
Pearson, Libby	4/20/2018	Taxi from airport to home for travel from client site	\$ 34.02
Shupe, Bryan	4/20/2018	Taxi from airport to home for travel from client site	\$ 54.31
Shupe, Bryan	4/20/2018	Taxi from office to hotel in San Juan	\$ 8.29
Zhang, Jieyu	4/20/2018	Taxi from Philadelphia train station to Deloitte office during travel for client-related meetings	\$ 7.12
Quails, Mike	4/21/2018	Taxi from SJU airport to hotel for working at client site in San Juan	\$ 26.00
Badr, Yasmin	4/23/2018	Taxi from SJU airport to hotel for work at client site	\$ 30.00
Badr, Yasmin	4/23/2018	Taxi from home to DCA airport for travel to client site	\$ 28.84
Doyle, John	4/23/2018	Car service from home to airport during travel to client site	\$ 101.62
Doyle, John	4/23/2018	Taxi from office to hotel in San Juan	\$ 8.51
Doyle, John	4/23/2018	Taxi from airport to hotel in San Juan	\$ 24.00
Faustinelli Lorenzo, Mariana	4/23/2018	Taxi from home to MIA airport for travel from client site	\$ 20.00
Hoesley, Martin	4/23/2018	Taxi from airport to office during travel for client work	\$ 34.92
Hoesley, Martin	4/23/2018	Taxi from office to hotel during travel for client work	\$ 13.05
Puiia, Jim	4/23/2018	Taxi from home to airport for travel at client site	\$ 18.18
Puiia, Jim	4/23/2018	Taxi from airport to client site for travel at client site	\$ 35.00
Puiia, Jim	4/23/2018	Taxi from client site to hotel during travel at client site	\$ 12.95
Quails, Mike	4/23/2018	Taxi from SJU airport to hotel for working at client site in San Juan	\$ 26.00
Shupe, Bryan	4/23/2018	Taxi from SJU Airport to Office for travel in San Juan	\$ 25.00
Shupe, Bryan	4/23/2018	Taxi from hotel to office in San Juan	\$ 68.26
Gabb, James	4/24/2018	Taxi from hotel to office in San Juan	\$ 8.19
Puiia, Jim	4/24/2018	Taxi from hotel to client site during travel at client site	\$ 11.70
Puiia, Jim	4/24/2018	Taxi from client site to airport during travel at client site	\$ 12.73
Puiia, Jim	4/24/2018	Taxi from airport to home for travel at client site	\$ 17.69
Doyle, John	4/25/2018	Taxi from hotel to office in San Juan	\$ 22.00
Faustinelli Lorenzo, Mariana	4/25/2018	Taxi from client site to SJU airport	\$ 9.93
Hoesley, Martin	4/25/2018	Taxi from airport to home after travel for client work	\$ 34.92
Shupe, Bryan	4/25/2018	Taxi from hotel to office in San Juan	\$ 14.52
Badr, Yasmin	4/26/2018	Taxi from DCA airport to home for travel from client site	\$ 25.19
Badr, Yasmin	4/26/2018	Taxi from San Juan hotel to SJU airport for travel at client site	\$ 29.53
Shupe, Bryan	4/26/2018	Taxi from hotel to office in San Juan	\$ 15.82
Doyle, John	4/27/2018	Car service from airport to home during travel from client site	\$ 110.12
Pizzo, Chris	4/27/2018	Taxi from hotel to office in San Juan	\$ 7.96

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT B - EXPENSE DETAIL**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

*Expense Detail by Category, Date & Professional*

Professional	Date	Description	Amount
Shupe, Bryan	4/27/2018	Taxi from hotel to office in San Juan	\$ 7.64
Shupe, Bryan	4/27/2018	Taxi from office to airport in San Juan	\$ 9.54
Shupe, Bryan	4/27/2018	Taxi from hotel to office in San Juan	\$ 22.04
Shupe, Bryan	4/28/2018	Taxi from airport to home for travel from client site	\$ 33.75
Doyle, John	4/30/2018	Car service from home to airport during travel to client site	\$ 101.62
Doyle, John	4/30/2018	Taxi from airport to office in San Juan	\$ 25.00
Faustinelli Lorenzo, Mariana	4/30/2018	Taxi from SJU airport to client site	\$ 25.00
Faustinelli Lorenzo, Mariana	4/30/2018	Taxi from home to MIA airport for travel from client site	\$ 20.00
Hurley, Timothy	4/30/2018	Car service from residence to Boston, MA airport for travel to San Juan, PR for client work	\$ 91.00
Hurley, Timothy	4/30/2018	Taxi from office to client site in San Juan, PR	\$ 12.18
Pearson, Libby	4/30/2018	Taxi from home to DCA airport for travel from client site	\$ 25.83
Shupe, Bryan	4/30/2018	Taxi from hotel to office in San Juan	\$ 3.39
Shupe, Bryan	4/30/2018	Taxi from home to airport for travel to San Juan	\$ 59.52
Shupe, Bryan	4/30/2018	Taxi from office to hotel in San Juan	\$ 13.01
Shupe, Bryan	4/30/2018	Taxi from airport to hotel in San Juan	\$ 25.00
Doyle, John	5/1/2018	Taxi from hotel to office in San Juan	\$ 25.00
Hurley, Timothy	5/1/2018	Taxi from hotel to office while working in San Juan, PR	\$ 11.41
Faustinelli Lorenzo, Mariana	5/2/2018	Taxi from hotel to SJU airport for travel from client site	\$ 30.07
Hurley, Timothy	5/2/2018	Taxi from office to hotel while working in San Juan, PR	\$ 7.77
Hurley, Timothy	5/2/2018	Taxi from hotel to office while working in San Juan, PR	\$ 8.11
Pizzo, Chris	5/2/2018	Taxi from office to hotel in San Juan	\$ 7.77
Pizzo, Chris	5/2/2018	Taxi from hotel to office in San Juan	\$ 18.34
Pizzo, Chris	5/2/2018	Taxi from client site to hotel in San Juan	\$ 7.47
Shupe, Bryan	5/2/2018	Taxi from home to airport for travel to San Juan	\$ 13.37
Doyle, John	5/3/2018	Taxi from hotel to office in San Juan	\$ 20.00
Doyle, John	5/3/2018	Taxi from office to hotel in San Juan	\$ 8.16
Doyle, John	5/3/2018	Taxi from office to airport in San Juan	\$ 14.32
Pearson, Libby	5/3/2018	Taxi from client site to SJU airport for travel from client site	\$ 11.20
Pizzo, Chris	5/3/2018	Taxi from office to airport in San Juan	\$ 11.59
Pizzo, Chris	5/3/2018	Taxi from office to airport in San Juan	\$ 9.37
Quails, Mike	5/3/2018	Taxi from hotel to SJU airport for working at client site in San Juan	\$ 15.99
Shupe, Bryan	5/3/2018	Taxi from hotel to office in San Juan	\$ 9.67
Doyle, John	5/4/2018	Car service from airport to home during travel from client site	\$ 110.12
Gabb, James	5/4/2018	Taxi from hotel to office in San Juan	\$ 9.81
Hoesley, Martin	5/4/2018	Taxi from hotel to SJU airport for work at client site	\$ 24.00
Hurley, Timothy	5/4/2018	Car service from Boston, MA airport to residence after travel to San Juan, PR for client work	\$ 91.00

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT B - EXPENSE DETAIL**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

*Expense Detail by Category, Date & Professional*

Professional	Date	Description	Amount
Hurley, Timothy	5/4/2018	Taxi from office to hotel while working in San Juan, PR	\$ 10.30
Pearson, Libby	5/4/2018	Taxi from airport to home for travel from client site	\$ 52.17
Shupe, Bryan	5/4/2018	Taxi from office to hotel in San Juan	\$ 14.91
Shupe, Bryan	5/4/2018	Taxi from office to airport in San Juan	\$ 8.82
Trainor, Ed	5/4/2018	Taxi from hotel to SJU airport during travel to client site	\$ 28.00
Hoesley, Martin	5/5/2018	Taxi from SJU airport to hotel for work at client site	\$ 25.00
Quails, Mike	5/5/2018	Taxi from SJU airport to hotel for working at client site in San Juan	\$ 26.00
Shupe, Bryan	5/5/2018	Taxi from airport to hotel in San Juan	\$ 51.34
Doyle, John	5/7/2018	Car service from home to airport during travel to client site	\$ 101.62
Doyle, John	5/7/2018	Taxi from hotel to office in San Juan	\$ 16.31
Doyle, John	5/7/2018	Taxi from airport to hotel in San Juan	\$ 23.00
Hoesley, Martin	5/7/2018	Taxi from airport to office during travel for client work	\$ 34.15
Quails, Mike	5/7/2018	Taxi from SJU airport to hotel for working at client site in San Juan	\$ 26.00
Shupe, Bryan	5/7/2018	Taxi from office to hotel in San Juan	\$ 8.62
Shupe, Bryan	5/7/2018	Taxi from home to airport for travel to San Juan	\$ 66.36
Doyle, John	5/8/2018	Taxi from hotel to office in San Juan	\$ 25.00
Pizzo, Chris	5/8/2018	Taxi from airport to office in San Juan	\$ 28.80
Shupe, Bryan	5/8/2018	Taxi from office to hotel in San Juan	\$ 8.28
Hoesley, Martin	5/9/2018	Taxi from office to airport during travel for client work	\$ 33.52
Shupe, Bryan	5/9/2018	Taxi from office to hotel in San Juan	\$ 8.40
Doyle, John	5/10/2018	Taxi from office to airport in San Juan	\$ 20.00
Doyle, John	5/10/2018	Taxi from hotel to office in San Juan	\$ 11.15
Doyle, John	5/10/2018	Car service from airport to home during travel from client site	\$ 125.08
Pizzo, Chris	5/10/2018	Taxi from client site to airport in San Juan	\$ 11.03
Quails, Mike	5/10/2018	Taxi from hotel to SJU airport for working at client site in San Juan	\$ 13.87
Shupe, Bryan	5/10/2018	Taxi from office to hotel in San Juan	\$ 8.17
Shupe, Bryan	5/11/2018	Taxi from airport to home for travel from client site	\$ 36.63
Shupe, Bryan	5/11/2018	Taxi from office to hotel in San Juan	\$ 11.19
Doyle, John	5/14/2018	Car service from home to airport during travel to client site	\$ 101.62
Doyle, John	5/14/2018	Taxi from airport to hotel in San Juan	\$ 20.00
Doyle, John	5/14/2018	Taxi from hotel to client site in San Juan	\$ 7.27
Hoesley, Martin	5/14/2018	Taxi from SJU airport to client site for work at client site	\$ 23.00
Hurley, Timothy	5/14/2018	Car service from residence to Boston, MA airport for travel to San Juan, PR for client work	\$ 91.00
Shupe, Bryan	5/14/2018	Taxi from airport to office in San Juan	\$ 25.00
Shupe, Bryan	5/14/2018	Taxi from home to airport for travel to San Juan	\$ 60.94
Shupe, Bryan	5/14/2018	Taxi from office to hotel in San Juan	\$ 8.16
Shupe, Bryan	5/15/2018	Taxi from hotel to office in San Juan	\$ 16.27
Shupe, Bryan	5/15/2018	Taxi from office to hotel in San Juan	\$ 8.38

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT B - EXPENSE DETAIL**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

*Expense Detail by Category, Date & Professional*

Professional	Date	Description	Amount
Doyle, John	5/16/2018	Taxi from hotel to client site in San Juan	\$ 10.57
Shupe, Bryan	5/16/2018	Taxi from office to hotel in San Juan	\$ 9.03
Doyle, John	5/17/2018	Taxi from hotel to client site in San Juan	\$ 20.00
Doyle, John	5/17/2018	Taxi from client site to hotel in San Juan	\$ 7.24
Doyle, John	5/18/2018	Taxi from hotel to airport in San Juan	\$ 20.00
Gabb, James	5/18/2018	Taxi from hotel to office in San Juan	\$ 23.05
Gabb, James	5/18/2018	Taxi from office to airport in San Juan	\$ 10.62
Hurley, Timothy	5/18/2018	Car service from Boston, MA airport to residence after travel to San Juan, PR for client work	\$ 91.00
Hurley, Timothy	5/18/2018	Taxi from hotel to airport in San Juan, PR	\$ 10.71
Pizzo, Chris	5/18/2018	Taxi from client site to airport in San Juan	\$ 21.22
Hoesley, Martin	5/19/2018	Taxi from hotel to SJU airport for work at client site	\$ 26.00
Doyle, John	5/21/2018	Taxi from airport to hotel in San Juan	\$ 25.00
Doyle, John	5/21/2018	Taxi from hotel to client site in San Juan	\$ 19.43
Doyle, John	5/21/2018	Taxi from office to hotel in San Juan	\$ 8.69
Hurley, Timothy	5/21/2018	Car service from residence to Boston, MA airport for travel to San Juan, PR for client work	\$ 91.00
Pizzo, Chris	5/21/2018	Taxi from office to hotel in San Juan	\$ 9.99
Pizzo, Chris	5/21/2018	Taxi from airport to office in San Juan	\$ 24.00
Quails, Mike	5/21/2018	Taxi from SJU airport to hotel for working at client site in San Juan	\$ 23.00
Shupe, Bryan	5/21/2018	Taxi from airport to office in San Juan	\$ 25.00
Doyle, John	5/22/2018	Car service from home to airport during travel to client site	\$ 101.62
Hurley, Timothy	5/22/2018	Taxi from office to dinner in San Juan, PR	\$ 7.10
Doyle, John	5/23/2018	Taxi from hotel to client site in San Juan	\$ 18.00
Doyle, John	5/23/2018	Taxi from client site to hotel in San Juan	\$ 5.33
Hurley, Timothy	5/23/2018	Car service from Boston, MA airport to residence after travel to San Juan, PR for client work	\$ 91.00
Hurley, Timothy	5/23/2018	Taxi from dinner to hotel in San Juan, PR	\$ 5.48
Doyle, John	5/24/2018	Car service from airport to home during travel from client site	\$ 110.12
Gabb, James	5/24/2018	Taxi from hotel to office in San Juan	\$ 22.62
Pizzo, Chris	5/24/2018	Taxi from office to airport in San Juan	\$ 16.96
Quails, Mike	5/24/2018	Taxi from hotel to SJU airport for working at client site in San Juan	\$ 10.57
Doyle, John	5/25/2018	Car service from airport to home during travel from client site	\$ 110.12
Gabb, James	5/25/2018	Taxi from office to airport in San Juan	\$ 12.91
Gabb, James	5/25/2018	Taxi from hotel to office in San Juan	\$ 9.09
Hoesley, Martin	5/25/2018	Taxi from hotel to SJU airport for work at client site	\$ 26.00
Hoesley, Martin	5/26/2018	Taxi from SJU airport to client site for work at client site	\$ 25.00
Badr, Yasmin	5/29/2018	Taxi from SJU airport to hotel for work at client site	\$ 27.00
Badr, Yasmin	5/29/2018	Taxi from home to DCA airport for travel to client site	\$ 19.02

**Deloitte Financial Advisory Services LLP**  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT B - EXPENSE DETAIL**  
**FOR THE THIRD INTERIM FEE APPLICATION PERIOD**  
**February 1, 2018 through May 31, 2018**

*Expense Detail by Category, Date & Professional*

Professional	Date	Description	Amount
Faustinelli Lorenzo, Mariana	5/29/2018	Taxi from home to MIA airport for travel from client site	\$ 20.00
Gabb, James	5/29/2018	Taxi from hotel to office in San Juan	\$ 14.08
Faustinelli Lorenzo, Mariana	5/31/2018	Taxi from MIA airport to home for travel from client site	\$ 20.00
Shupe, Bryan	5/31/2018	Taxi from airport to office in San Juan	\$ 25.00
<b>Transportation Total</b>			<b>\$ 10,917.73</b>

**TOTAL DELOITTE FAS EXPENSES (FEBRUARY 1, 2018 - MAY 31, 2018) \$ 129,381.88**

**EXHIBIT C**

**BUDGET AND STAFFING PLAN FOR DELOITTE FAS FOR THE THIRD INTERIM FEE  
APPLICATION PERIOD**

**FEBRUARY 1, 2018 THROUGH MAY 31, 2018**

Deloitte Financial Advisory Services LLP  
**THIRD INTERIM FEE APPLICATION**  
**EXHIBIT C - PROJECT BUDGET & STAFFING PLANS**  
**FOR THE THIRD FEE APPLICATION PERIOD (FEBRUARY 1, 2018 THROUGH MAY 31, 2018)**

For the Period February 1, 2018 through May 31, 2018						
Project Category	Hours			Fees		
	Budget	Actual	Variance	Budget	Actual	Variance
FY18 Tax Revenue Enhancement Initiatives	2,600.0	2,639.2	39.2	\$ 1,300,000.00	\$ 1,276,373.10	\$ (23,626.90)
FY18 and FY19 GPR Budgets	2,300.0	2,360.9	60.9	\$ 1,150,000.00	\$ 1,250,930.70	\$ 100,930.70
GPR Office of the CFO Support	1,000.0	964.9	(35.1)	\$ 500,000.00	\$ 491,267.10	\$ (8,732.90)
Confidential GPR Revenue Enhancement Initiative	500.0	650.9	150.9	\$ 250,000.00	\$ 318,416.70	\$ 68,416.70
Monthly Fee Statement / Interim Fee Application Preparation	200.0	244.9	44.9	\$ 100,000.00	\$ 107,603.70	\$ 7,603.70
Plan, Supervise and Review	40.0	50.7	10.7	\$ 20,000.00	\$ 27,677.10	\$ 7,677.10
ASES Provider RFP Response Evaluation	100.0	34.3	(65.7)	\$ 50,000.00	\$ 20,310.30	\$ (29,689.70)
Total at Contract Rates	6,740.0	6,945.8	205.8	\$ 3,370,000.00	\$ 3,492,578.70	\$ 122,578.70
<i>Discounts<sup>1</sup> Related to Blended Hourly Rate Caps</i>					<u>\$ (368,316.70)</u>	
<b>Total DFAS Third Interim Fees with Discounts Included</b>	<b>6,740.0</b>	<b>6,945.8</b>	<b>205.8</b>	<b>\$ 3,370,000.00</b>	<b>\$ 3,124,262.00</b>	<b>\$ (245,738.00)</b>

**Notes:**

[1] The Discounts refer to the blended hourly rate caps associated with the FY18 and OMB Contracts described in ¶ 16 of Deloitte FAS's Third Interim Fee Application.

**EXHIBIT D**

**DECLARATION OF KIRK BLAIR IN SUPPORT OF THE THIRD INTERIM FEE  
APPLICATION OF DELOITTE FINANCIAL ADVISORY SERVICES LLP FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO  
THE COMMONWEALTH OF PUERTO RICO**

**FEBRUARY 1, 2018 THROUGH MAY 31, 2018**



**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO  
RICO,

as representative of

THE COMMONWEALTH OF PUERTO  
RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**DECLARATION OF KIRK BLAIR IN SUPPORT OF THE THIRD APPLICATION OF  
DELOITTE FINANCIAL ADVISORY SERVICES LLP FOR ALLOWANCE OF  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES INCURRED AS ADVISOR TO THE COMMONWEALTH OF  
PUERTO RICO FROM FEBRUARY 1, 2018 THROUGH MAY 31, 2018**

Kirk Blair deposes and says:

1. I am a Partner in the applicant firm, Deloitte Financial Advisory Services LLP (“Deloitte FAS”).
2. I have personally guided, as an engagement partner, the professional services rendered by Deloitte FAS, as advisor to the Government of Puerto Rico, and am familiar with all work performed on behalf of the Debtors by the employees and partners/principals/managing directors of my firm.
3. I have reviewed the foregoing *Third Interim Fee Application of Deloitte Financial Advisory Services LLP for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Advisor* (the “Third Interim Fee Application Period”), and the facts set forth therein are true and correct to the best of my knowledge, information, and belief. To my knowledge and subject to the statements made in the First and Second Interim Fee Applications, the Third Interim Fee Application

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<sup>1</sup> The Debtors in these Title III cases, along with each Debtor’s respective Title III case number, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations.)

substantially complies with applicable provisions of PROMESA,<sup>2</sup> the Bankruptcy Rules, the Local Rules, and this Court's *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated June 6, 2018 [Docket No. 3269].

Dated: August 21, 2018

  
Kirk Blair

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Third Interim Fee Application.